



July 2013

## DOD'S POW/MIA MISSION

Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts

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July 2013

## DOD's POW/MIA MISSION

### Top-Level Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts

#### Why GAO Did This Study

DOD reports that more than 83,000 persons are missing from past conflicts in Vietnam, Korea, the Cold War, the Persian Gulf, and World War II. Several DOD organizations, known as the accounting community, have a role in accounting for the missing. Between 2002 and 2012, DOD accounted for an average of 72 persons each year. In 2009, Congress mandated DOD to increase its capability and capacity such that the community could account for at least 200 missing persons annually by 2015. The law also added all World War II losses to the list of conflicts for which DOD was responsible, thus increasing from about 10,000 to 83,000 the number of missing persons for whom DOD must account. A committee report accompanying the National Defense Authorization Act for Fiscal Year 2013 mandated GAO to review DOD's efforts to address the accounting-for goal. GAO assessed DOD's capability and capacity to accomplish the missing persons accounting mission. In doing so, GAO analyzed guidance and requirements, discussed accounting efforts and the structure of the community with community members, and surveyed accounting community members and related entities.

#### What GAO Recommends

GAO is making nine recommendations to DOD, including for example: examining options to reorganize; clarifying responsibilities for the accounting community; improving planning, guidance, and criteria to prioritize cases; and sustaining communication. DOD generally concurred with these recommendations.

View GAO-13-619. For more information, contact Brenda S. Farrell at (202) 512-3604 or [farrellb@gao.gov](mailto:farrellb@gao.gov).

#### What GAO Found

While the Department of Defense (DOD) has made some progress in promoting communication among the several organizations responsible for accounting for missing persons—known collectively as the accounting community—DOD's capability and capacity to accomplish its missing persons accounting mission is being undermined by longstanding leadership weaknesses and a fragmented organizational structure. Leadership from the Under Secretary of Defense for Policy (USD Policy) and U.S. Pacific Command (PACOM) have not been able to resolve disagreements among accounting community members, thereby impacting DOD's ability to meet the mandated goal of increasing its capability and capacity to account for 200 missing persons a year by 2015. DOD averaged 72 identifications annually in the decade ending in 2012. GAO found the following areas of progress and continuing areas of weakness:

- In response to a 2009 direction from the Deputy Secretary of Defense, the accounting community has begun drafting a community-wide plan to meet the accounting-for goal, but as of July 2013 this plan had not been completed due to a fragmented approach to planning and disputes among community members. Without a community-wide plan, members have had varied success in obtaining resources to meet the goal.
- DOD is working to clarify its guidance, but roles and responsibilities for community members are not well defined, and this lack of clarity has led to overlap in key aspects of the mission such as investigations.
- DOD does not have agreements with all combatant commands to conduct operations to find missing persons outside of PACOM's area of responsibility. JPAC negotiated an updated agreement with European Command, signed in April 2013, but it has not negotiated similar agreements with any of the other four geographic combatant commands.
- While DOD has established criteria to prioritize recovery efforts for missing persons from the Vietnam War, it has not established criteria to prioritize potentially recoverable missing persons from other conflicts.
- DOD has not established mechanisms to sustain recent improvements in communication among community members.

Statute and DOD guidance assign responsibility for the accounting mission to many organizations and each reports through a different line of authority. Thus, no single entity is responsible for communitywide personnel and resources. This fragmented organizational structure has exacerbated weaknesses in leadership, and most community organizations GAO spoke to believe alternative structures would be more effective. A majority of community members GAO surveyed conveyed a lack of confidence about the organizational structure. For example, 12 out of 13 survey respondents ranked an option with a more centralized chain of command as the most effective in enabling the accounting community to achieve its mission. Until top-level leaders at USD Policy and PACOM can ensure that all mission activities are carried out with unity of effort, inefficient and potentially avoidable overlap, unexpected operational concerns, and disagreements among members could continue to hinder the mission.

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## Abbreviations

CAPE	DOD's Office of Cost Assessment and Program Evaluation
DPMO	Defense Prisoner of War/Missing Personnel Office
DNA	Deoxyribonucleic acid
DOD	Department of Defense
DASD	Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs
JPAC	Joint Prisoner of War/Missing in Action Accounting Command
PACOM	U.S. Pacific Command
POW/MIA	Prisoner of War/Missing in Action
USD Policy	Under Secretary of Defense for Policy

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U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.  
Washington, DC 20548

July 17, 2013

The Honorable Carl Levin  
Chairman  
The Honorable James M. Inhofe  
Ranking Member  
Committee on Armed Services  
United States Senate

The Honorable Howard P. "Buck" McKeon  
Chairman  
The Honorable Adam Smith  
Ranking Member  
Committee on Armed Services  
House of Representatives

The Department of Defense (DOD) reports that more than 83,000 persons remain missing from past conflicts in Vietnam, Korea, the Cold War, the Persian Gulf, and World War II. Since the early 1970s, DOD has identified the remains of and accounted for approximately 1,910 persons. Several DOD components and organizations, collectively known as the missing persons accounting community, have a role in accounting for missing persons. Specifically, the Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs who by law also serves as the Director of the Defense Prisoner of War/Missing Personnel Office (DPMO), under the Under Secretary of Defense for Policy (USD Policy), is responsible for policy, control, and oversight of the missing persons accounting program. The Joint Prisoner of War/Missing in Action Accounting Command (JPAC), which is subordinate to U.S. Pacific Command (PACOM), conducts operations to investigate, recover, and identify human remains. The Under Secretary of Defense for Personnel and Readiness is responsible for establishing policy on casualty assistance and mortuary affairs. The military departments also play a role by providing casualty and family support, and handling mortuary and funereal issues. The Armed Forces DNA Identification Laboratory, under the Army Surgeon General, analyzes deoxyribonucleic acid (DNA) samples; and the Life Sciences Equipment Laboratory, under the Air Force Materiel Command, analyzes life support and equipment wreckage from sites. In addition, several family and veterans organizations have an interest in DOD's efforts to account for persons missing from past conflicts.

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Between fiscal years 2002 and 2012, DOD accounted for an average of 72 missing persons each year. In 2009, Congress established an accounting-for goal<sup>1</sup> in Section 541 of the National Defense Authorization Act for Fiscal Year 2010. This act required the Secretary of Defense to provide such funds, personnel, and resources as the Secretary considers appropriate to increase significantly the capability and capacity of DOD, the Armed Forces, and commanders of the combatant commands to account for missing persons, so that the accounting community has sufficient resources to ensure that at least 200 missing persons are accounted for annually, beginning in fiscal year 2015.<sup>2</sup> The act also added all World War II losses to the conflicts for which DOD would be responsible to account for missing persons. Approximately 10,000 missing persons are associated with the other conflicts in the overall mission, and the inclusion of all World War II losses increased this figure by approximately 73,000, making the current total of around 83,000 missing persons.

In 2012, in a committee report<sup>3</sup> to accompany a proposed bill for the National Defense Authorization Act for Fiscal Year 2013, the House Armed Services Committee mandated us to review DOD's efforts to increase its capability and capacity to account for missing persons, and to report to the Senate Armed Services Committee and House Armed Services Committee.<sup>4</sup> This report assesses DOD's capability and capacity to accomplish its missing persons accounting mission.

To assess DOD's capability and capacity to accomplish the missing persons accounting mission, we reviewed relevant legislation related to DOD's missing persons accounting program, as well as DOD directives, instructions, memoranda of agreement, standard operating procedures, and other guidance. We also interviewed officials from all of the missing persons accounting community organizations as well officials from top-level leadership offices and other stakeholder organizations, to obtain

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<sup>1</sup>National Defense Authorization Act for Fiscal Year 2010, Pub. L. No. 111-84, §541 (2009) (appended as a note below 10 U.S.C. §1509).

<sup>2</sup>In this report we refer to this statutory requirement as the accounting-for goal.

<sup>3</sup>H.R. Rep. No. 112-479 at 153 (2012).

<sup>4</sup>A draft of this report served to meet the June 1, 2013 timeframe noted in the House report.

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their perspectives on DOD's missing persons accounting efforts and the organization of the accounting community. Further, we reviewed proposed and funded plans developed by members of the accounting community to address the accounting-for goal, and determined the various community members' processes for requesting resources and additional resources the community members had requested or planned to request to meet the goal. In addition, we assessed roles and responsibilities of various community members by examining related statutes and guidance and discussing areas of potential overlap with community members and key stakeholders, such as family and veterans groups. We also discussed guidance available to accounting community members for potential operations outside of PACOM's area of responsibility, and examined the extent to which the community had established criteria for prioritizing potentially recoverable missing persons. We discussed and reviewed communication efforts, and determined the status of a statutory requirement to establish personnel files for all unaccounted for persons. Although we found some discrepancies in DPMO's data, we found these data to be sufficiently reliable to enumerate unaccounted for missing persons for background and illustrative purposes. The numbers also relate to our discussion on criteria for prioritizing potentially recoverable missing persons. Finally, we reviewed the existing organizational structure of the accounting community, as well as prior organizational assessments, and we administered a questionnaire to the accounting community member organizations and several DOD stakeholder organizations regarding their views on alternative options for organizing the accounting community. This questionnaire is presented in appendix I, along with a summary of the responses. We compared the results of these analyses with consideration of several practices GAO has identified in prior work that can benefit collaborating agencies, including (1) having overarching plans to align activities and resources; (2) clearly defining roles and responsibilities; (3) articulating agreements in formal documents; (4) communicating frequently; and (5) having a single designated leader.<sup>5</sup> For a more detailed discussion of our scope and methodology, please see Appendix

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<sup>5</sup>GAO, *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, GAO-12-1022 (Washington, D.C.: Sept. 27, 2012); GAO, *Interagency Collaboration: Key Issues for Congressional Oversight of National Security Strategies, Organizations, Workforce, and Information Sharing*, GAO-09-904SP (Washington, D.C.: Sept. 25, 2009); GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005).

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II. We conducted this performance audit from June 2012 through June 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

### Missions and Organizations Involved in Accounting for Missing Persons

DOD's current missing persons accounting mission began largely in response to public concerns raised during and after the Vietnam War. The mission originally focused on recovering missing persons from the Vietnam War. It has evolved over time into an enduring mission for the department. In 1994, DOD was required to provide certain assistance to the families of missing persons from the Korean Conflict and the Cold War.<sup>6</sup> In 1996 the scope of the missing persons mission expanded to include DOD contractors.<sup>7</sup> In 2000 members of the armed forces who were lost in the Pacific theater during World War II flight operations were added to the mission.<sup>8</sup> In 2009 all World War II losses, along with Persian Gulf War losses and those from any other conflicts designated by the Secretary of Defense, were added to the mission.<sup>9</sup>

Many organizations play a role in DOD's efforts to account for missing persons. Section 1509 of Title 10 of the United States Code defines DOD's Prisoners of War/Missing in Action accounting community as

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<sup>6</sup>National Defense Authorization Act for Fiscal Year 1995, Pub. L. No. 103-337, § 1031 (1994).

<sup>7</sup>National Defense Authorization Act for Fiscal Year 1996, Pub. L. No. 104-106, § 569 (1996).

<sup>8</sup>National Defense Authorization Act for Fiscal Year 2000, Pub. L. No. 106-65, § 576 (1999).

<sup>9</sup>National Defense Authorization Act for Fiscal Year 2010, Pub. L. No. 111-84, § 541 (2009).

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including the following members who are assigned roles by statute or by DOD directives and instructions:<sup>10</sup>

- The Deputy Assistant Secretary of Defense (DASD) for Prisoner of War/Missing Personnel Affairs is responsible for, among other things, exercising policy, control, and oversight for the entire process of accounting for missing persons; monitoring and advocating for program funding requirements and resources for the mission; and leading and coordinating related communications efforts, such as the public outreach program. The DASD reports to USD Policy, who is responsible for developing, coordinating, and overseeing the implementation of DOD policy to account for personnel unaccounted for as a result of hostile acts.
- The Defense Prisoner of War/Missing Personnel Office (DPMO) was established within DOD in 1993 to provide centralized management of Prisoner of War/Missing in Action (POW/MIA) affairs in order to enhance the efficiency, effectiveness, and responsiveness of DOD's efforts in addressing these issues. DPMO's mission is to lead the national effort to account for personnel—including members of the armed forces on active duty, DOD civilian employees, or employees of a DOD contractor—who are missing as a result of hostile action, and the mission establishes the conditions necessary to recover those who become isolated during operations. DPMO is responsible for, among other things, overseeing archival research and standardizing procedures for methodology and prioritization; rendering final analytic judgments as to what constitutes fullest possible accounting for each case by identifying possibilities for future action, or determining when no further pursuit is possible; and defining, maintaining, and enumerating accounting lists. The DPMO Director is responsible for overseeing the execution of DPMO's mission and duties. In addition, the DASD for Prisoner of War/Missing Personnel Affairs serves as the DPMO director and reports to USD Policy in that capacity as well.<sup>11</sup>
- The Joint Prisoner of War/Missing in Action Accounting Command (JPAC) is responsible for conducting operations in support of

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<sup>10</sup>See 10 U.S.C. §§ 1501(a) and 1509(b)(2), DOD Directive 5110.10, *Defense Prisoner of War/Missing Personnel Office (DPMO)* (Sept. 21, 2005), and DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts* (Nov. 10, 2003, certified current as of Aug. 21, 2007). While many of these organizations have responsibilities outside of the missing persons accounting mission, only their roles for this mission are described here.

<sup>11</sup>In this report, we use the term DASD/DPMO Director when we refer to the individual acting in both capacities, as DASD and as DPMO Director.

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achieving the missing persons accounting mission. In 2003 JPAC was established as a Joint Command by the merger of the Joint Task Force-Full Accounting with the Central Identification Laboratory – Hawaii in order to achieve unity of command, permanence of operational elements, and efficiency and effectiveness in the use of DOD's resources, as well as to strengthen the command and control of military forces in achieving the fullest possible accounting. JPAC's functions include analysis, archival research, investigations, recoveries, repatriations, identifications, and reporting. The Central Identification Laboratory is the laboratory component of JPAC. JPAC reports to the U.S. Pacific Command (PACOM).<sup>12</sup>

- The past conflict accounting section of the Armed Forces DNA Identification Laboratory conducts DNA analyses of remains of missing persons from past military conflicts for JPAC and its laboratory component, the Central Identification Laboratory, and maintains the past conflict accounting family reference sample database, to include processing of all DNA references. The Armed Forces DNA Identification Laboratory is part of the Armed Forces Medical Examiner System, which reports to the Army Surgeon General.
- The Life Sciences Equipment Laboratory provides technical and analytical support to the accounting community, and is primarily tasked by JPAC's Central Identification Laboratory to analyze and identify life science equipment-related artifacts that have been recovered and may potentially be related to missing persons cases. The Life Sciences Equipment Laboratory is part of the Air Force Materiel Command.
- The service casualty offices serve as the primary liaison for families concerning missing persons recovery and accounting. Officials from these offices also assist families and help explain the methods used to account for their missing loved ones. Additional activities include gathering family DNA reference samples, coordinating responses to family inquiries and concerns, and maintaining family contact information.

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<sup>12</sup>PACOM is one of DOD's six geographic combatant commands. Its area of responsibility encompasses about half of the earth's surface, stretching from the waters off the west coast of the United States to the western border of India, and from Antarctica to the North Pole.

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In addition to these members of the missing persons accounting community, several other organizations play a role in the missing persons accounting process, including the following:

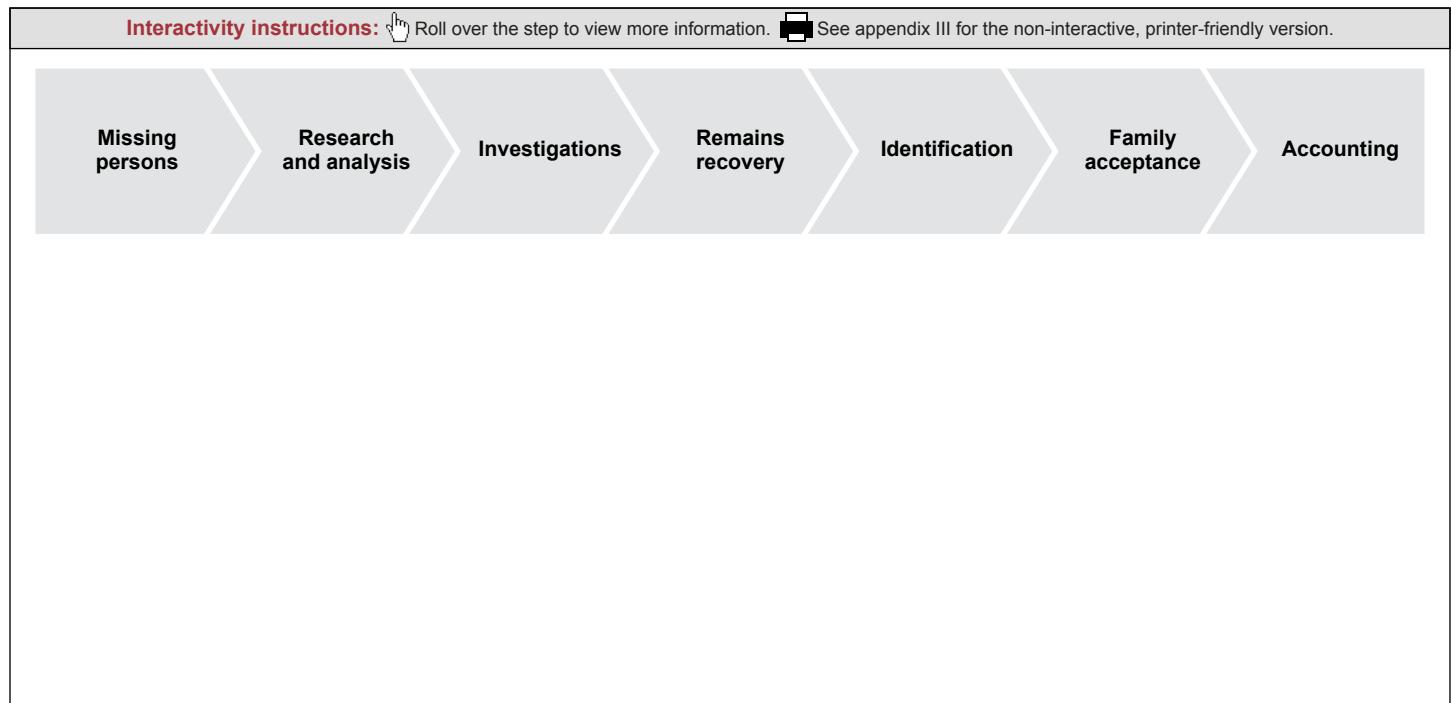
- The Office of the Under Secretary of Defense for Personnel and Readiness coordinates casualty matters among the military services, other federal agencies, non-profit organizations, and family support groups. In addition, this organization provides policy guidance to the military services and other agencies on casualty reporting, recording, notification, and legislation affecting casualty matters, and develops issuances on mortuary affairs. Additionally, this organization develops policy requiring personnel recovery in DOD component education and training programs.
- The Chairman of the Joint Chiefs of Staff is responsible for monitoring program funding requirements and resources for the execution of the personnel accounting mission, and for supporting joint manning requirements for joint accounting organizations in coordination with PACOM.
- The Office of the Under Secretary of Defense for Intelligence coordinates with other non-DOD intelligence organizations and agencies and appropriate DOD agencies as necessary to promote intelligence information-sharing and to support missing persons accounting operations. According to Defense Intelligence Agency officials, the Office of the Under Secretary of Defense for Intelligence has delegated responsibility for coordinating on missing person accounting operations to the Defense Intelligence Agency.
- The State Department assists the accounting community by providing diplomatic support on an as-needed, country-by-country basis, according to State Department officials. These officials explained that each State Department country desk coordinates with DPMO and JPAC when their diplomatic support is requested.
- Family and veterans organizations serve as constituency groups to the accounting community. The accounting-for goal and other accounting community mission requirements were developed in part with support from several of these organizations. DOD's policy is to establish and maintain an open dialogue with non-federal entities and private citizens and offer them advice regarding how they can responsibly assist official efforts to recover missing persons and bring closure to families, without giving preferential treatment to any entity or individual.

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## Missing Persons Accounting Process

Accounting for persons missing from past conflicts is a multi-step process, as summarized below in figure 1.

**Figure 1: Description of the Missing Persons Accounting Process**



Sources: GAO analysis of DOD information (text); DOD (photographs).

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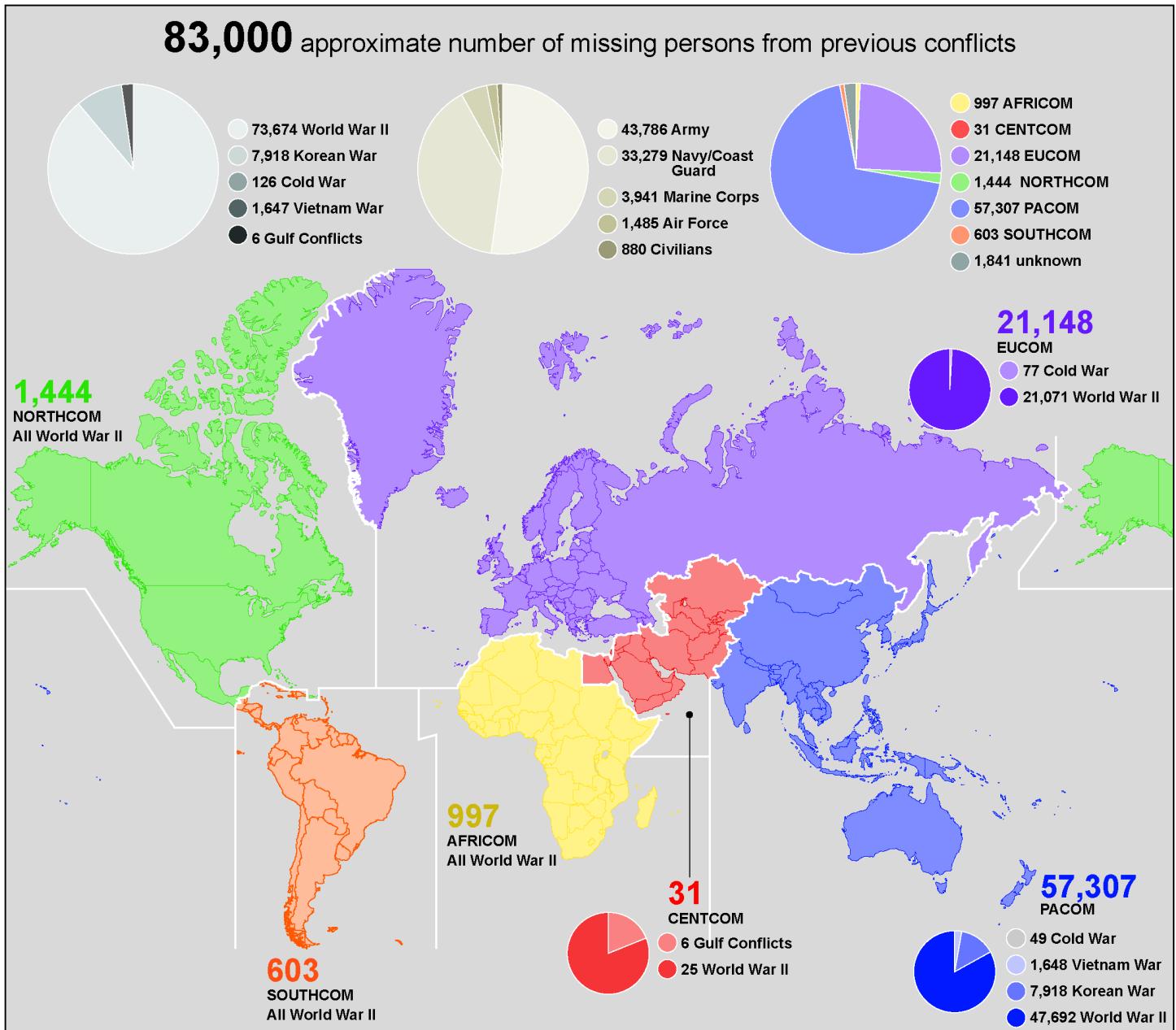
## **Numbers of Missing Persons, Unaccounted for and Accounted for**

As of May 2013, DOD reported that more than 83,000 persons remained missing or unaccounted for<sup>13</sup> from past conflicts in Vietnam, Korea, the Cold War, the Persian Gulf, and World War II. As shown in figure 2 below, missing persons from World War II comprise more than 73,000, or about 88 percent, of this total. Of the missing from all conflicts, DPMO estimates that about 44,000 are believed to have gone missing on land, and about 39,000 over water. Missing persons are believed to be located within the areas of responsibility of every geographical combatant command. For example, more than 1,400 persons were reported missing somewhere within the Northern Command area of responsibility, in areas that include the United States and Canada.

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<sup>13</sup>For the purpose of this report, the terms missing person or unaccounted for are used interchangeably.

**Figure 2: Characteristics of Unaccounted for Missing Persons**



Source: GAO analysis of Defense POW/Missing Personnel Office data.

Legend: AFRICOM = U.S. Africa Command; CENTCOM = U.S. Central Command; EUCOM = U.S. European Command; NORTHCOM = U.S. Northern Command; PACOM = U.S. Pacific Command; SOUTHCOM = U.S. Southern Command.

Note: The numbers provided represent the department's best efforts to account for those missing based on the information that is currently available. DPMO continues to refine these numbers based on its research and analysis and as additional information becomes available.

Since the early 1970s, DOD has identified the remains of and accounted for approximately 1,910 previously missing persons. Of the 1,910 missing persons who were accounted for as of May 15, 2013, 999 persons, or about 52 percent, were from the Vietnam War; 652, or about 34 percent, were from World War II; 239, or about 13 percent, were from the Korean War; and 19, or about 1 percent, were from the Cold War; and 1 person was from Iraq and other conflicts. Figure 3 below shows, by conflict, the number of missing persons accounted for from 1993, when DPMO was created, through July 18, 2012.

**Figure 3: Missing Persons Who Have Been Accounted For, Fiscal Years 1993-2012**

Missing persons accounted for

100

75

50

25

0

1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012  
Fiscal year



Source: GAO analysis of DOD data.

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## Outreach to Families of Missing Persons

DPMO conducts periodic updates and annual government briefings for families of missing persons. These events are designed to keep family members informed of the U.S. government's worldwide mission to account for those still missing, as well as to discuss in detail the latest information available about specific cases. DPMO invites family members who live within a 350-mile radius of these events, which are held up to eight times a year in major metropolitan areas. In addition, DPMO invites families to the annual briefings held for the Vietnam and Korean/Cold War conflicts. Service casualty offices coordinate case reviews with family members attending these briefings. At these meetings, government officials from the accounting community make formal presentations, hold question and answer sessions, and meet one-on-one with family members.

An additional purpose of family outreach is to obtain DNA samples, known as family reference samples, from family members of missing persons. DOD often uses DNA transferred from mother to child, known as mitochondrial DNA sequencing, or various forms of nuclear DNA testing to support an identification or, conversely, to help exclude individuals.<sup>14</sup> For example, in cases where there may be commingling of remains, scientists will use mitochondrial DNA sequences to divide the commingled remains into smaller groups, and will then use nuclear DNA to further distinguish individuals. To correlate remains with a specific individual known to be missing, scientists determine the mitochondrial and/or nuclear DNA sequence from an extract taken from a bone or tooth that was recovered. By comparing that sequence to a family reference sample, they can either exclude or provide supportive evidence of the maternal relationship to a particular family. To do this, scientists need a

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<sup>14</sup>Mitochondrial DNA is transferred only maternally from the mother to the child. It is very stable, and is estimated to remain the same for 40 to 60 generations before any mutational changes take place. There can be thousands of copies of mitochondrial DNA in each cell, so this type of analysis is more successful than nuclear DNA on degraded remains because it lasts for a longer period of time than nuclear DNA. Half of nuclear DNA comes from the biological mother and half from the biological father, but nuclear DNA analyses are more problematic in older remains because there is a single copy of nuclear DNA in each cell and environmental factors such as sun, heat, and moisture cause the nuclear DNA to degrade. However, according to Armed Forces DNA Identification Laboratory comments on a draft of this report, recent advances in methods and technology have increased the chances of obtaining nuclear DNA from older remains. Nuclear DNA is used for positive identification of current casualties. Mitochondrial DNA is not unique to a single individual, so DOD investigators require additional information to make identifications.

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## **Leadership Weaknesses and Fragmented Organizational Structure Undermine DOD's Capability and Capacity to Accomplish Missing Persons Accounting Mission**

database with both mitochondrial and nuclear DNA samples from the families of the unaccounted-for servicemembers.

While DOD has made some progress in promoting collaboration and communication among members of the missing persons accounting community, its capability and capacity to accomplish its missing persons accounting mission is being undermined by longstanding top-level leadership weaknesses<sup>15</sup> and a fragmented organizational structure. Leadership from both the Under Secretary of Defense for Policy (USD Policy) and PACOM have not been able to resolve disagreements between key members of the accounting community. DOD Directive 2310.07E assigns to USD Policy responsibility to develop, coordinate, and oversee implementation of policy to account for personnel unaccounted-for as a result of hostile acts.<sup>16</sup> In addition, the Deputy Assistant Secretary of Defense for Prisoner of War/Missing Personnel Affairs (DASD), under USD Policy, has statutory responsibility<sup>17</sup> for policy, control, and oversight of the entire accounting process. PACOM officials told us that the directive assigns responsibility to USD Policy to develop and coordinate policy on personnel accounting, and that PACOM has not been required or called upon to resolve or mediate any issues between DPMO and JPAC. However, the directive requires PACOM, among other things, to establish clear, direct, and expeditious lines of communication on personnel accounting matters between JPAC and the DASD, and to work in consonance with the DASD, DPMO, and other stakeholders, as appropriate, to search for, recover, and identify remains of personnel unaccounted for as a result of hostile acts. Therefore, PACOM, like USD Policy, has a coordinating role to play in the accounting community. We have previously reported that collaborating agencies benefit from having

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<sup>15</sup>For examples of concerns raised in the past that illustrate some of these weaknesses, see Congressional Research Service, *POWs and MIAs: Status and Accounting Issues* (June 1, 2006); Institute for Defense Analyses, *Accounting Mission Organization Study* (May 2006); GAO, *Defense Management: Assessment Should Be Done to Clarify Defense Prisoner of War/Missing Personnel Office Personnel and Funding Needs*, GAO-05-756R (Washington, D.C.: Aug. 25, 2005); GAO, *POW/MIA Affairs: Issues Related to the Identification of Human Remains From the Vietnam Conflict*, GAO-NSIAD-93-7 (Washington, D.C.: Oct. 14, 1992); POW/MIA's, Report of the Select Committee on POW/MIA Affairs, S. Rep. 103-1 (Jan. 13, 1993).

<sup>16</sup>DOD Directive 2310.07E, § 5.1 (Nov. 10, 2003, certified current as of Aug. 21, 2007).

<sup>17</sup>10 U.S.C. § 1501.

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overarching plans to align activities and resources; clearly defined roles and responsibilities; agreements articulated in formal documents; frequent communication; and a single designated leader.<sup>18</sup> However, as of June 2013, DOD had not completed a community-wide plan enabling it to increase its capability and capacity to account for missing persons so that the community has sufficient resources to ensure that at least 200 missing persons are accounted for annually beginning in fiscal year 2015.<sup>19</sup> While members of the accounting community have credited the current DASD with improving areas such as trust and communication, we found that problems persist and impede DOD's efforts to ensure the effective and efficient accomplishment of the mission. Specifically, we identified issues related to planning, roles and responsibilities, conducting operations outside of PACOM's area of responsibility, having criteria to prioritize cases, communication, and other areas discussed below. Moreover, the fragmented organizational structure—with each member of the accounting community reporting to a different line of authority—has exacerbated these problems, such that a majority of accounting community members believe that alternative structures would be more effective.

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### Development of Community-wide Plan Is Impeded by a Fragmented Approach to Planning and Disputes among Community Members

While DOD has made some progress in drafting a community-wide plan to increase its capability and capacity, as of June 2013 DOD had not completed a community-wide plan. Community-wide planning to meet the accounting-for goal established by Congress has been impeded by disputes and by a lack of coordination among members of the missing persons accounting community, with DPMO and JPAC developing two competing proposed plans, neither of which encompassed the entire community. DOD programmed funding for JPAC's proposed plan, but key

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<sup>18</sup>GAO, *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, GAO-12-1022 (Washington D.C.: Sept. 27, 2012); GAO, *Interagency Collaboration: Key Issues for Congressional Oversight of National Security Strategies, Organizations, Workforce, and Information Sharing*, GAO-09-904SP (Washington D.C.: Sept. 25, 2009); GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005). The missing persons accounting community is technically not an interagency organization as all of the components are part of one agency (the Department of Defense). However, we are applying the principles of interagency collaboration to the context associated with the missing persons accounting community.

<sup>19</sup>This goal was established by statute, see 10 U.S.C. §1509 (note).

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### Accounting Community's Initial Response to Accounting-For Goal Was Characterized by Disputes and Lack of Coordination

parts of this plan are not being realized. In the absence of a community-wide plan, the members of the accounting community have had varied success in independently identifying and obtaining resources to help meet the goal. Until DOD finalizes a plan that encompasses the support and participation of all accounting community members, these members will be challenged to obtain the resources necessary to increase their capability and capacity to meet the accounting-for goal, and DOD's ability to achieve that mandated increase may be at risk.

Disputes and a lack of coordination characterized the initial response of the missing persons accounting community to the increased accounting-for goal, as illustrated by the development of competing proposed plans by two key accounting community organizations, DPMO and JPAC. We have previously reported that overarching plans can help agencies better align their activities, processes, and resources to collaborate effectively to accomplish a commonly defined outcome.<sup>20</sup> However, in response to the accounting-for goal established by Congress, USD Policy and PACOM allowed for the development of and supported two competing proposed plans for obtaining additional funding and resources to meet the mandated capability and capacity, even though neither proposed plan encompassed the entire accounting community. PACOM officials said that although they review and comment on JPAC products, PACOM has no control over the plans of DPMO, which is not a PACOM subordinate organization.

After the National Defense Authorization Act for 2010<sup>21</sup> established the accounting-for goal, in a December 2009 memorandum the Deputy Secretary of Defense directed the DASD to begin planning to meet this goal, to include expanding and reorganizing the missing persons accounting community if necessary to improve efficiency, cooperation, and collaboration. The DASD accordingly reviewed several proposals to increase capability and capacity, and presented two proposed plans for consideration. One proposed plan, developed by DPMO, called for DPMO to (1) build the capability and capacity to investigate, recover, and identify remains of missing persons outside of PACOM's geographic area of responsibility; (2) establish a new remains identification laboratory located in the continental United States under DPMO's control; and (3) increase

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<sup>20</sup> GAO-09-904SP.

<sup>21</sup> Pub. Law No. 111-84, § 541 (2009).

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JPAC's capability and capacity to support an increased number of operations in PACOM's geographic area of responsibility. The second proposed plan, developed by JPAC and PACOM, called for JPAC to increase its capability and capacity and have responsibility for worldwide investigations and recoveries—that is, both inside and outside of PACOM's geographic area of responsibility; and also called for the creation of a satellite remains identification laboratory in the continental United States, under JPAC's control. The other accounting community members and their resource needs were not mentioned in either proposed plan. According to DPMO officials, in May 2010 USD Policy intended to recommend the DPMO proposed plan as the better approach for DOD to select.

JPAC disputed USD Policy's proposal to recommend the DPMO plan and, according to JPAC officials, expressed the view that a better solution would be to continue to pursue its proposed plan,<sup>22</sup> which focused on what JPAC alone would need to reach the accounting-for goal. JPAC refined its proposed plan, with the approval and support of PACOM, and submitted a request to PACOM and then the Joint Staff through the program budget review process asking for an additional \$216 million over fiscal years 2012 through 2016, and an additional 251 personnel. According to DPMO officials, neither the Joint Staff nor USD Policy provided oversight or intervention in the disagreement at that time. These officials stated that such oversight and intervention could have helped JPAC and DPMO to resolve their impasse by improving communication, interaction, and cooperation.

The dispute concerning the two competing proposed plans was resolved through DOD's Program Budget Review Process, after being assessed by a DOD-wide team led by DOD's Office of Cost Assessment and Program Evaluation (CAPE). CAPE officials stated that a senior-level panel composed of three-star level military officers and civilian counterparts ultimately supported JPAC's proposed plan. These officials said that the recommendation was presented to a four-star level panel of military officers and civilian counterparts chaired by the Deputy Secretary of Defense. In a DOD resource management decision issued in January

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<sup>22</sup>JPAC officials expressed several concerns about the DPMO plan, including that it could result in inconsistencies in maintaining the same standards for operating and identifying remains.

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2011,<sup>23</sup> DOD programmed more than \$312 million in proposed additional resources for JPAC over fiscal years 2012 through 2016, including an additional 253 personnel (a more than 60 percent increase over JPAC's 2011 level).

#### Parts of JPAC's Plan Are Not Being Realized

Although DOD programmed increases in funding and personnel for JPAC, key parts of JPAC's plan are not being realized. The plan requires an initial surge in investigative missions, to be followed by increased efforts for recovery missions and then identifications in subsequent years. While JPAC initially began hiring additional personnel and conducting additional operations as called for by its plan, JPAC officials told us that the planned rates for increasing investigation and recovery missions were not feasible, in part because JPAC was unable to include the planned number of investigation and recovery missions for fiscal year 2013 and beyond when developing its operational plans. In addition, JPAC's plan called for 114 sites to be added to the master excavation list in fiscal year 2012, but only 56 sites were added in that year. Further, the JPAC plan presumed there would be five recovery missions each year for the Korean War, but a planned recovery mission in North Korea was cancelled in 2012 due to political developments and it is unknown when the political environment will again enable access to that country.

According to JPAC and DPMO officials, some of the shortfalls associated with the JPAC plan's increases could be made up by including identifications from disinterments. JPAC's plan did not include any identifications resulting from disinterments of unknown personnel who are buried at memorial cemeteries around the world,<sup>24</sup> as identifications of unknown personnel who had already been buried with honor previously

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<sup>23</sup>DOD, Resource Management Decision 700.

<sup>24</sup>Technological advances, such as mitochondrial DNA technology, can now enable identification of many of those individuals who could not be identified at the time they were buried. According to DOD officials, the process to request approval for disinterment of unknown remains had been lengthy and cumbersome, but a working group was established in 2012 to develop a more efficient and streamlined process. DOD officials told us that an agreement had been reached on a new process that will be formalized in guidance issued by the Under Secretary of Defense for Personnel and Readiness. Although a Personnel and Readiness official was unaware of a timeframe for issuance of this guidance, the official explained that even in the absence of the formal guidance, the new process is currently being used successfully, as the working group enabled the community to develop a process that was agreeable to and understood by all of the involved parties.

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were given a lower priority by DOD policy. However, JPAC and DPMO officials told us that in the future, disinterments are expected to comprise a substantial source for identifications. JPAC stated that it has the potential to achieve more than 100 identifications from disinterments annually, but only to the extent that disinterments are not a detriment to JPAC's field operations. DPMO officials said it was their intent that no more than 50 percent of identifications would come from disinterred persons. JPAC has established a dedicated disinterment cell to investigate and identify cases that would be likely candidates for disinterment, according to comments from JPAC on a draft of this report. Moreover, DPMO and JPAC officials expressed uncertainty over whether there would be widespread support within the department for a large number of disinterments. For example, JPAC reported that a request to disinter remains from the U.S.S. Oklahoma was denied by the Navy.

JPAC officials explained that they have identified some new methods having the potential to improve their efforts, such as placing more investigative capabilities in JPAC's forward detachments and using contractors in some locations to help locate potential recovery sites. However, changes to JPAC's operating environment—such as the decreased number of investigation and recovery missions, the inability to access North Korea, disinterments, and JPAC's new methods—have not yet coalesced into a revised plan. As of May 2013, the JPAC plan had not been updated to reflect any of these changed circumstances, and JPAC officials told us they did not expect the JPAC plan to be updated until after a community-wide plan had been finalized. As a result, it is unclear whether JPAC's current execution of its planned operations and personnel increases will enable it to develop the necessary capability and capacity to meet the accounting-for goal.

#### Accounting Community Has Taken Some Steps to Draft a Community-wide Plan

While the community has taken some recent steps to draft a community-wide plan as directed by the 2009 memo from the Deputy Secretary of Defense,<sup>25</sup> as of May 2013, the JPAC plan, which does not incorporate the larger accounting community, is DOD's only plan to increase capability and capacity to account for missing persons. We have previously reported that interagency collaboration can be hindered when

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<sup>25</sup>After the JPAC plan was funded, DPMO officials explained that the usual efforts to account for missing persons were still proceeding, but that these were sustaining efforts rather than efforts to build community-wide capability and capacity to reach the accounting-for goal.

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agencies have different planning processes and funding sources to plan for and conduct their national security activities, which can result in a patchwork of activities that waste scarce funds and limit the overall effectiveness of federal efforts.<sup>26</sup> An increased number of identifications will require the support of as well as participation from other members of the accounting community. For example, the Armed Forces DNA Identification Laboratory will have to increase the number of DNA analyses it performs in order for JPAC to support an increased number of identifications, and the service casualty offices will have to communicate with increased numbers of families and arrange and budget for more funerals every year. According to JPAC officials, when their competing plans were being developed, there was never a community gathering to discuss how to increase DOD's capability and capacity to account for missing persons.

In 2012 the new DASD/DPMO Director, who was a former JPAC Commander, made an effort to mend relations between DPMO and JPAC and develop a community-wide plan to address the accounting-for goal. DPMO officials told us in June 2012 that they were trying to develop such a plan, incorporating the already funded JPAC plan, and that they intended to complete the plan within 6 months. Since that time, DPMO has instituted several positive steps. For example, it established a task team, known as the purple team, with representation from all community members to work on developing the community-wide plan and resolving areas of disagreement in the community. DPMO also initiated a "lean six sigma" review,<sup>27</sup> which evolved to encompass the entire accounting community. The report resulting from this review made several recommendations related to areas such as organizational alignment, strategic planning, accounting strategy, and process and technology. DPMO officials said that the report was not received by DPMO until May 2013, and that DPMO plans to take actions to address some of these recommendations. However, DPMO officials told us in January 2013 that disagreements between JPAC and DPMO had hindered progress in developing the community-wide plan. According to both DPMO and JPAC officials, the areas of disagreement included topics such as (1) the

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<sup>26</sup> GAO-09-904SP.

<sup>27</sup> Lean six sigma is part of DOD's continuous process improvement effort and is endorsed by DOD leadership as one of the primary approaches for the department to become more efficient and effective.

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division of research and analysis responsibilities between DPMO and JPAC, (2) determination of the appropriate levels of effort for each of the various conflicts, and (3) agreement on a policy to address lower priority cases that have been on JPAC's list of potential recovery sites for a long time. As of June 2013, DPMO and JPAC officials said that the areas of disagreement had been informally resolved and needed to be documented. DPMO has developed a draft of the community-wide plan, but DPMO officials explained that the draft would not be sufficiently comprehensive to share for review among the community members until it included the resolved areas of disagreement. The officials stated that the revised timeframe for finalizing the community-wide plan is by the end of calendar year 2013.

### In the Absence of a Community-wide Plan Accounting Community Organizations Have Had Varied Success in Identifying and Obtaining Resources to Meet Increased Accounting-For Goal

Without a community-wide plan, the accounting community organizations have had varied success in identifying and obtaining funds and resources to meet the accounting-for goal. Moreover, there is no community-wide process to provide resources for the missing persons accounting mission. While DOD guidance designates the DASD as being responsible for advocating for program funding requirements and resources for implementation of the missing persons accounting mission,<sup>28</sup> each member organization of the accounting community has its own processes for requesting resources, because they belong to diverse parent organizations, and these processes are not integrated or coordinated. Based on funding data provided by each organization, DOD's obligations for the accounting mission have risen each year since fiscal year 2008, as shown in table 1 below, with obligations from JPAC and the Army casualty office showing most of the increases over this period. JPAC received the most funding each year, followed by DPMO, and then the Armed Forces DNA Identification Laboratory.

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<sup>28</sup>DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts*, § 5.2.1.6 (Nov. 10, 2003, certified current as of Aug. 21, 2007).

**Table 1. Accounting Community Obligations, Fiscal Years 2008-2012**

Then-year dollars in millions	FY2008	FY2009	FY2010	FY2011	FY2012
Defense Prisoner of War/Missing Personnel Office	16.09	16.40	20.64	24.22	20.34
Joint Prisoner of War/Missing in Action Accounting Command	50.70	53.70	65.70	69.60	97.86
Armed Forces DNA Identification Laboratory <sup>a</sup>	8.16	8.97	11.07	10.92	10.68
Life Sciences Equipment Laboratory	0.19	0.19	0.21	0.21	0.19
Army service casualty office <sup>b</sup>	0.67	0.55	0.62	1.71	2.08
Navy service casualty office	0.40	0.45	0.62	0.44	0.54
Marine Corps service casualty office	0.10	0.11	0.10	0.08	0.08
Air Force service casualty office <sup>c</sup>	0.08	0.08	0.74	0.44	0.24
<b>Total<sup>d</sup></b>	<b>76.37</b>	<b>80.46</b>	<b>99.71</b>	<b>107.60</b>	<b>132.02</b>

Source: GAO analysis of accounting community organizations' funding data.

Notes: These amounts do not include indirect costs, such as the personnel costs for the service casualty offices or costs associated with the augmentees used for recovery missions, airlift costs, and funeral expenses associated with burials.

<sup>a</sup>The Armed Forces DNA Identification Laboratory obligation amounts do not include additional funding from the Defense Health Program, biometrics partners, or grants for other mission sets.

<sup>b</sup>Due to difficulties in segregating expenses solely for the missing persons accounting mission, Army obligations for fiscal years 2008 and 2009 do not include obligations for disposition of remains; obligations for fiscal years 2008 through fiscal year 2010 do not include costs for printings and mailings, or for travel to brief identifications to family members; and obligations for fiscal years 2008 through 2011 do not include travel for family update meetings.

<sup>c</sup>Due to difficulties in segregating expenses solely for the missing persons accounting mission, Air Force obligations for fiscal year 2008 do not include obligations from the mortuary affairs office; obligations for fiscal year 2009 do not include genealogy and DNA collection for the mortuary affairs office; obligations for fiscal years 2008 through 2011 do not include supplies for the casualty office; and obligations for fiscal years 2008 and 2009 do not include temporary duty travel expenses for the casualty office.

<sup>d</sup>Totals may not add due to rounding.

In response to the accounting-for goal, the accounting community members obtained varying levels of additional resources. JPAC along with the Marine Corps and Army casualty offices successfully obtained additional resources to support the increased goal. The JPAC plan that was integrated into DOD's budget request proposed to provide JPAC with 253 additional personnel and \$312 million in additional funding over fiscal

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years 2012 through 2016. According to JPAC officials, although JPAC was on track to implement the programmed personnel and budget growth to increase its capability and capacity, the DOD civilian workforce cap<sup>29</sup> and the budget reductions and expected furloughs associated with sequestration placed those increases at risk. For example, JPAC had planned to hire 91 civilians in fiscal year 2013; however, JPAC officials explained that JPAC was granted an exception to the workforce cap to hire 6 personnel in fiscal year 2013. Without the ability to hire additional personnel, the officials said JPAC will be very challenged to meet the growth in planned operations, which could jeopardize its ability to meet the accounting-for goal. For example, in fiscal year 2013 JPAC had planned to conduct 36 joint field activities (which include multiple recovery missions and investigation missions in a specific country), and that number has been reduced to 30 joint field activities. The Marine Corps added one additional civilian position in its casualty office starting in fiscal year 2013. With the drawdown in the conflicts in Iraq and Afghanistan, Marine Corps officials said that they expected the demand for current loss cases to decrease as the workload from past cases potentially increases, thus enabling workload to be assigned to other staff personnel as needed. To address the accounting-for goal, the Army requested and received authorization to hire 10 additional civilian personnel to support the increased requirements associated with the addition of World War II to the accounting mission.

DPMO, the Navy, and the Armed Forces DNA Identification Laboratory each intend to request additional resources through the DOD budget process to support the increased accounting-for goal. Officials from all of these organizations told us that if they did not receive additional funding, their ability to meet the accounting-for goal would be negatively affected. After DPMO's proposed plan to address the accounting-for goal was disapproved in 2010, DPMO officials said they had made no progress in identifying or developing any additional capability and capacity requirements that would be needed at DPMO. However, in conjunction with the community-wide planning efforts, in late 2012 DPMO began

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<sup>29</sup>In August 2010, the then-Secretary of Defense directed the department to freeze the number of civilian positions at fiscal year 2010 levels for fiscal years 2011-2013, with exceptions authorized for compelling circumstances. For a review of DOD's efforts to meet this cap, see GAO, *Human Capital: Critical Skills and Competency Assessments Should Help Guide DOD Civilian Workforce Decisions*, GAO-13-188 (Washington, D.C.: Jan. 17, 2013).

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assessing its funding and resource needs to meet the accounting-for goal, and DPMO officials told us they would request funding for any identified needs as part of the budget process for fiscal years 2015 through 2019. The Navy POW/MIA Branch has requested additional funding and personnel each year since the accounting-for goal was established, as part of the Navy's internal budget development process, but it has not received any additional resources. The Navy POW/MIA Branch has submitted a budget estimate for fiscal year 2015 to its leadership, requesting three additional personnel to begin a World War II branch, but as of May 2013 Navy officials said that no decision had been made on this proposal. The officials told us that, because 2015 is the year when the increased accounting-for goal takes effect, they expect this issue to become a higher priority in the future for the Navy to include in its budget submission to the Office of the Secretary of Defense.

Armed Forces DNA Identification Laboratory officials told us that unless additional resources are approved, the laboratory will be unable to meet increased demand, creating a bottleneck in JPAC's ability to meet the increased number of identifications. Officials projected that their laboratory would need to increase the number of DNA analyses it performs from about 1,300 to approximately 2,600 specimens each year. With their current personnel and funding levels, officials explained that the laboratory cannot provide the necessary support for the increased requirements. The laboratory requested additional funding and personnel as part of the Army's budget formulation process for 2 consecutive years, but the Army did not approve its requests for additional resources. Armed Forces DNA Identification Laboratory officials said that in November 2012 they again requested additional funding and personnel for fiscal years 2013 and 2014 through the Army's internal budget process, and this request was under consideration as of May 2013. In addition, the officials said that the laboratory submitted a request as part of the Army's budget formulation process for additional personnel and funding for fiscal years 2015 through 2019, and as of May 2013 this request was still under consideration by the Army.

The Armed Forces DNA Identification Laboratory also identified some other funding and personnel challenges. First, some of the equipment it uses to perform DNA analyses has been discontinued and will not be serviced by the manufacturer and must be replaced prior to fiscal year 2016, but equipment replacement costs have not been programmed into its budget. The laboratory included the funds needed to replace this equipment in its request for additional resources. Second, laboratory officials explained that funding concerns prevent management from easily

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rebalancing staff workload as needed to adjust to changes in demand for different types of DNA analysis. For example, according to officials, the laboratory lacks the flexibility to easily redirect contractors who typically perform nuclear DNA analysis for current conflicts to perform that same type of DNA analysis on specimens from past conflicts, because of the different way in which these efforts are funded. Third, these officials expressed concern with the laboratory's heavy reliance on contractor personnel, who provide all of its scientific and technical support. They stated that if the current personnel provider loses the contract, the laboratory's entire scientific staff might have to be replaced and all DNA analyses would cease until new individuals are hired and trained according to accredited forensic standards.

The Air Force's efforts in meeting the missing persons mission are performed by both its mortuary affairs and its casualty offices, and the casualty office has expressed a need for additional resources. The Air Force mortuary affairs office does not intend to request additional resources as officials there said they believe they have sufficient resources for the mission. Because the Air Force was not established until 1947, subsequent to World War II, all missing persons from World War II era air losses are handled by the Army casualty office. However, Air Force casualty office officials stated that they need three additional positions to support the mission, because three positions were eliminated in 2012 as the result of an Office of the Secretary of Defense budget decision and in anticipation of a merger of the Air Force casualty and mortuary affairs offices. However, the casualty office officials said the merger of the two offices is now on indefinite hold, and they still have a requirement for these three positions. They further stated that they may request funding for additional personnel some time in the future, and that the Air Force casualty office's ability to support the mission may be degraded without additional resources.

The Life Sciences Equipment Laboratory does not intend to request additional resources to increase its capability and capacity at the present time. Life Sciences Equipment Laboratory officials said that neither they nor the Air Force could justify seeking additional resources to increase their capability and capacity without receiving a more definite demand for an increase in their services from DPMO or JPAC, which they have not received. These officials stated that they expected additional funding would be needed for the equipment laboratory to keep pace with increased demand for their analyses; however, JPAC told the equipment laboratory that they did not forecast any increased requirements for the Life Sciences Equipment Laboratory. Until DOD finalizes a community-

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wide plan, that addresses the resource needs of community members, as well as changes in planned operations and the extent to which disinterments will be performed, the accounting community will be challenged to justify the resources it needs to increase DOD's capability and capacity to account for at least 200 missing persons a year by 2015.

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## DOD Guidance Does Not Clearly Articulate Roles and Responsibilities for All Accounting Community Organizations

While DOD is working to revise its existing guidance and develop new guidance, the roles and responsibilities of the various members of the missing persons accounting community are not all clearly articulated in existing DOD directives or instructions. We have previously reported on the need for collaborating agencies to work together to define and agree on their roles and responsibilities.<sup>30</sup> Such guidance can help agencies overcome differences in missions, cultures, and ways of doing business by providing strategic direction for activities and articulating a common outcome toward which they can collaboratively work.<sup>31</sup> DOD has established several directives and instructions related to the missing persons accounting program.<sup>32</sup> However, none of this guidance clearly delineates the specific roles and responsibilities of all the organizations comprising the missing persons accounting community in the key areas that we examined. Disagreements over roles and responsibilities where the guidance is broad or vague enough to support different interpretations have led to discord, lack of collaboration, and friction among the community's members, and particularly between DPMO and JPAC. For example, DPMO views itself as having primary responsibility for research and analysis, and its officials expressed concerns to us over the increased research and analysis role performed by JPAC. Similarly, JPAC views itself as having the lead on operational activities, such as conducting investigation and recovery missions, and JPAC officials expressed concerns with DPMO's plans to conduct some operational

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<sup>30</sup> GAO-12-1022; GAO-09-904SP; GAO-06-15.

<sup>31</sup> GAO-09-904SP.

<sup>32</sup> Including: DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts* (Nov. 10, 2003, certified as current as of Aug. 21, 2007); DOD Instruction 2310.05, *Accounting for Missing Persons, Boards of Inquiry* (Jan. 31, 2000, incorporating administrative change Mar. 14, 2008); DOD Directive 5110.10 *Defense Prisoners of War/Missing Personnel Office (DPMO)* (Sept. 21, 2005); DOD Instruction 3001.03, *Accounting for Personnel Lost in Past Conflicts-The Armed Forces Identification Review Board (AFIRB)* (Mar. 14, 2008); DOD Instruction 1300.18, *DOD Personnel Casualty Matters, Policies, and Procedures* (Jan. 8, 2008, incorporating change Aug. 14, 2009).

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activities. Conflicting views such as these have contributed to the ongoing disputes between the two organizations. Moreover, the lack of clarity in the guidance has given rise to overlapping and fragmented efforts among accounting community members. We have previously reported that overlap in efforts may be appropriate in some instances, especially if agencies can leverage each others' efforts. In other instances, overlap may be unintended, may be unnecessary, or may represent an inefficient use of U.S. government resources.<sup>33</sup> As described in table 2, in implementing the accounting mission, overlapping and duplicative<sup>34</sup> efforts have led to inconsistent practices and inefficiencies in four key areas: (1) equipment and artifact identification and analysis, (2) research and analysis, (3) investigations, and (4) family outreach and external communications.

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<sup>33</sup>GAO, *Humanitarian and Development Assistance: Project Evaluations and Better Information Sharing Needed to Manage Military Efforts*, GAO-12-359 (Washington D.C.: Feb. 8, 2012).

<sup>34</sup>Duplication occurs when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.

**Table 2: Identified Areas of Overlap and Duplication in the Accounting Community that Have Led to Inconsistent Practices and Inefficiencies**

<b>Accounting Community Organizations</b>	<b>Areas of Overlap and Duplication Identified</b>
The Joint Prisoner of War/Missing in Action Accounting Command and the Life Sciences Equipment Laboratory	<p><b>Equipment and Artifact Identification and Analysis Overlap</b>  The Joint Prisoner of War/Missing in Action Accounting Command's Central Identification Laboratory has a capability to analyze life support equipment that overlaps with the analysis that the Life Sciences Equipment Laboratory provides.</p> <p><b>Equipment and Artifact Identification and Analysis Duplication</b>  The Joint Prisoner of War/Missing in Action Accounting Command's Central Identification Laboratory has requested duplicate analyses by sending resolved cases to the Life Sciences Equipment Laboratory for analysis and reporting.</p>
The Defense Prisoner of War/Missing Personnel Office and the Joint Prisoner of War/Missing in Action Accounting Command	<p><b>Research and Analysis Overlap</b>  The Defense Prisoner of War/Missing Personnel Office and the Joint Prisoner of War/Missing in Action Accounting Command have overlapping operational functions that include research and analysis responsibilities.</p> <p><b>Investigations Overlap</b>  The Defense Prisoner of War/Missing Personnel Office and the Joint Prisoner of War/Missing in Action Accounting Command have overlapping operational functions that include investigation responsibilities.</p>
The Defense Prisoner of War/Missing Personnel Office, the Joint Prisoner of War/Missing in Action Accounting Command, and the service casualty offices	<p><b>Family Outreach and External Communications Overlap</b>  The Defense Prisoner of War/Missing Personnel Office, the Joint Prisoner of War/Missing in Action Accounting Command, and the service casualty offices all play a role in family outreach and external communications. The service casualty offices serve as the primary liaison for families; the Defense Prisoner of War/Missing Personnel Office conducts periodic updates and annual government briefings for families; and the Joint Prisoner of War/Missing in Action Accounting Command hosts numerous private tours for family members and provides operational briefings and individual family meetings at multiple family update events.</p>

Source: GAO analysis of agency provided information.

### **Equipment and Artifact Identification and Analysis**

JPAC and the Life Sciences Equipment Laboratory disagree about the laboratory's roles and responsibilities for equipment and artifact identification and analysis, and DOD guidance is vague regarding those responsibilities. DOD Directive 2310.07E directs JPAC to work in "consonance" with, among others, the Life Sciences Equipment Laboratory to search for, recover, and identify remains, as appropriate.<sup>35</sup>

<sup>35</sup>DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts* (Nov. 10, 2003, certified current as of Aug. 21, 2007).

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The PACOM transition plan<sup>36</sup> that established JPAC states that JPAC shall establish or continue its working relationship with the Life Sciences Equipment Laboratory. However, neither document specifies or differentiates the roles and responsibilities of the Life Sciences Equipment Laboratory and the JPAC Central Identification Laboratory for equipment and artifact identification and analysis. A memorandum of agreement governing work between JPAC and the Life Sciences Equipment Laboratory was negotiated in 2004, but this agreement does not establish clear roles and responsibilities in several areas. As a result, the interactions between JPAC's Central Identification Laboratory and the Life Sciences Equipment Laboratory have been inefficient and ineffective and have led to underutilizing government resources, as the following examples demonstrate.

First, JPAC and Life Sciences Equipment Laboratory officials disagree about the value provided by the equipment laboratory's analyses. JPAC's life support equipment analysis capability overlaps with the analysis that the Life Sciences Equipment Laboratory provides. A JPAC official stated that the equipment laboratory's current operational support serves as unnecessary overlap. JPAC stated that its life support investigators are able to produce reports that are adequate to support an identification and are produced under faster timeframes than the reports prepared by the Life Sciences Equipment Laboratory. In contrast, Life Sciences Equipment Laboratory officials stated that their capabilities are complementary to JPAC's. These officials recognized JPAC's need for artifact expertise in the field, but noted that JPAC's field analysis reports do not have the same fidelity as the laboratory analysis they provide. In addition, JPAC officials said that they had discussed concerns about the length and utility of the Life Sciences Equipment Laboratory's reports, but that the equipment lab had made no changes to address JPAC's concerns. DPMO officials stated that DPMO has been working with the Life Sciences Equipment Laboratory to make their reports better conform with what JPAC would like to receive, and better enable the equipment laboratory to contribute to the accounting mission.

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<sup>36</sup>U.S. Pacific Command, Permanent Order 03-01, *Joint Prisoner of War (POW)/Missing in Action (MIA) Accounting Command* (Oct. 1, 2003). This order provided guidance to establish JPAC by merging the Joint Task Force-Full Accounting and the United States Army Central Identification Laboratory Hawaii.

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Second, JPAC officials criticized the Life Sciences Equipment Laboratory for not providing timely analyses when JPAC's Central Identification Laboratory sent materials to the equipment laboratory, noting that cases can go from being unresolved to resolved while the equipment lab is preparing its report. However, we found that about half of the cases that JPAC's Central Identification Laboratory sent to the Life Sciences Equipment Laboratory for analysis in 2011 and 2012 had already been resolved, and Life Sciences Equipment Laboratory officials told us they did not intend to conduct any analysis of those cases' items. Records of the Life Sciences Equipment Laboratory show that of the 27 cases JPAC sent during this 2-year period, 13 had been accounted for prior to JPAC's sending the artifacts and a fourteenth was accounted for 2 weeks after JPAC sent the artifacts. The memorandum of agreement governing work between JPAC and the Life Sciences Equipment Laboratory does not indicate whether it is appropriate for JPAC to request the Life Sciences Equipment Laboratory to analyze resolved cases, but it would appear that no utility is provided by a Life Sciences Equipment Laboratory report that is requested and prepared after the missing person has already been accounted for, as it would be duplicative of any report that had been prepared by JPAC to support the identification. Life Sciences Equipment Laboratory officials stated that their analysis was unnecessary for those cases, and that expending scarce resources and staffing to work on a resolved case was not a sound business practice and would constitute a waste of government resources. JPAC officials explained that in the past, they retained all materials until a recovery site had been closed—which can take years—and that older case work associated with resolved cases or cases with little prospect of identification were not routinely submitted to the equipment lab. However, in response to criticism from the Life Sciences Equipment Laboratory, JPAC officials said that they changed procedures and now send all Vietnam-era life support materials to the Life Sciences Equipment Laboratory at least quarterly, regardless of whether a case has been resolved.

Third, JPAC and Life Sciences Equipment Laboratory officials disagree about roles and responsibilities in terms of which conflicts and types of equipment the Life Sciences Equipment Laboratory can analyze. JPAC officials told us it is unlikely that they would forward case work to the Life Sciences Equipment Laboratory for conflicts other than Vietnam, and that

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they do not send ground equipment<sup>37</sup> remnants to the equipment laboratory, regardless of conflict. These officials stated that the Life Sciences Equipment Laboratory's core expertise was the Vietnam War era and life sciences aircraft equipment,<sup>38</sup> and that the lab's competency with regard to World War II sites was no greater than JPAC's capabilities. Conversely, Life Sciences Equipment Laboratory officials stated that their capabilities can support analysis of cases for conflict periods ranging from World War I through current military operations for all military services, and that their mission includes analyzing artifacts recovered at aircraft crash or ground action loss sites. The 2004 memorandum of agreement between JPAC and the Life Sciences Equipment Laboratory states that the Life Sciences Equipment Laboratory has the capability to provide analysis for equipment from World War II, Korea, Vietnam, the Cold War, and current day conflicts. The agreement focuses on aircraft equipment but is otherwise very general as to the types of artifacts to be provided to the equipment laboratory. According to Life Sciences Equipment Laboratory officials, its facilities house military aircraft, other equipment, and artifacts from conflicts dating back to World War I, with a significant amount from World War II, and they have the capability to analyze aircraft and other equipment artifacts from multiple conflicts. Life Sciences Equipment Laboratory officials expressed concern that JPAC and its Central Identification Laboratory are trying to exclude the Life Sciences Equipment Laboratory from the accounting process by downplaying its potential contributions. Until DOD guidance or the memorandum of agreement between JPAC and the Life Sciences Equipment Laboratory is revised to more clearly define their roles and responsibilities, including the appropriate scope of the equipment laboratory's case work, the inefficient and ineffective interactions between the two organizations are likely to continue.

### **Research and Analysis**

DOD guidance is unclear regarding the research and analysis responsibilities of DPMO and JPAC. DOD Directive 2310.07E<sup>39</sup> states

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<sup>37</sup>Ground equipment includes servicemembers' personal gear such as helmets, body armor, canteens, and weapons.

<sup>38</sup>Life sciences equipment includes life support, survival, escape and evasion, and other personal items that could identify an individual in an aircraft.

<sup>39</sup>DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts* (Nov. 10, 2003, certified current as of Aug. 21, 2007).

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that the responsibilities of the Director of DPMO include overseeing archival research; standardizing procedures for methodology and prioritization; conducting national and international archival research; and coordinating with JPAC, which also conducts archival research, to improve efficiency and prevent duplication of effort. However, the directive does not provide details regarding DPMO's specific research and analysis responsibilities, and does not provide a detailed description of JPAC's responsibilities. The October 2003 PACOM transition plan that established JPAC does not provide clarification and states that JPAC will conduct archival research and other analysis. While JPAC's standard operating procedures document delineates its research and analysis responsibilities, it states that the authority to perform these responsibilities come from the DOD directive and PACOM. However, neither the directive nor the transition plan clearly delineates JPAC's responsibilities with regard to research. DPMO and JPAC officials both told us that the absence of defined responsibilities in the areas of research and analysis has been a source of disagreements between the two organizations. DPMO officials told us that their organization has the lead responsibility to perform research and analysis, while JPAC officials contended that they have a role particularly as it relates to supporting investigations and recovery missions. Until DOD clarifies and differentiates DPMO's and JPAC's respective research and analysis responsibilities, the two organizations will continue to have overlapping functions, and disagreements are likely to continue.

## **Investigations**

DOD guidance is also unclear with respect to defining investigation responsibilities for DPMO and JPAC, and this lack of clarity has enabled each organization to develop its own operational roles, which overlap one another. For example, both DPMO and JPAC conduct investigations for missing persons from World War II in Europe. DOD Directive 2310.07E states that the DASD shall exercise policy, control, and oversight within DOD for the entire process of accounting for missing persons, but it does not mention what role, if any, DPMO should play in performing investigations. Further, the directive does not describe JPAC's investigation responsibilities. JPAC's 2013 operational plan states that JPAC conducts worldwide investigation, recovery, and laboratory operations to identify missing personnel from past conflicts in order to support DOD's personnel accounting mission, and that JPAC's functions include field investigations. JPAC officials contend that they are DOD's primary operational organization for accounting for missing persons, and that JPAC's operational responsibilities include having the primary role in

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conducting investigations. In contrast, DPMO officials told us that their organization also has an operational role, particularly as it relates to performing investigations of World War II missing persons in many European countries. DPMO officials told us that JPAC does not have the capability and capacity to perform the investigative work for all World War II cases by itself, and that DPMO has the personnel and expertise to perform some investigations. Although the purple team has recommended that JPAC perform all operational functions, in May 2013 DPMO officials told us that the disagreement between DPMO and JPAC regarding investigation responsibilities had been resolved and that DPMO will be conducting investigations for World War II cases outside of PACOM's area of responsibility. However, this resolution has not yet been documented. Until DOD clarifies and differentiates DPMO's and JPAC's investigation responsibilities, the two organizations will continue to have overlapping functions, and disagreements are likely to continue.

### **Family Outreach and External Communications**

While there is limited DOD guidance regarding family outreach and external communications roles and responsibilities for DPMO and the service casualty offices, there is no guidance on JPAC's roles and responsibilities in this area. DOD Directive 5110.10<sup>40</sup> states that DPMO shall establish and lead a communications and outreach program in coordination with, among others, the service casualty offices to share information with a variety of external stakeholders, including families of unaccounted-for personnel, and shall serve as an advocate for families throughout the accounting process. Further, this directive states that DPMO will conduct communications and outreach with families of unaccounted-for personnel through the appropriate service casualty offices. DOD Instruction 1300.18 states that the military departments shall maintain a service casualty office as a focal point on all casualty matters and the concerned component will notify, advise, and assist the primary next of kin in cases where the individual is deceased or missing. Neither the directive nor the instruction mentions JPAC's role in this area, and the JPAC transition plan does not mention JPAC's role either. In addition, the guidance does not specify how DPMO, JPAC, and the service casualty offices are to coordinate family outreach responsibilities with one another. To carry out its family outreach and external communication

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<sup>40</sup>DOD Directive 5110.10, *Defense Prisoner of War/Missing Personnel Office (DPMO)* (Sept. 21, 2005).

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responsibilities, DPMO organizes periodic updates and annual government briefings to keep family members informed and discuss their specific cases. Although guidance does not assign a specific family outreach goal to JPAC, JPAC's 2010 annual report notes that JPAC conducts some family outreach activities by hosting numerous private tours for family members and providing operational briefings and individual family meetings at nine family update events. Service casualty office officials told us they serve as the primary liaison for families. They coordinate the briefings for the families concerning case status and developments through the regularly scheduled updates and annual government briefings organized by DPMO, as well as notify family members of an identification and assist them with funeral arrangements. None of the family organizations with which we spoke raised concerns about DOD's having several organizations involved with family outreach and external communications. However, without clear guidance regarding the roles and responsibilities for each organization, there is potential for inconsistent communication of information to family members and external parties.

### **Efforts Have Not Been Completed to Revise or Develop Guidance**

Since 2010, DPMO has attempted to address the above-described issues surrounding the accounting community organizations' roles and responsibilities by developing new guidance or revising existing guidance, but these efforts have not been completed. DPMO has drafted a revision to DOD Directive 2310.07E and has also drafted a new DOD instruction to provide more clarity with regard to roles and responsibilities. As of May 2013, however, neither the draft instruction nor the revised directive had been finalized, because the drafts had been stymied by disagreements among community members regarding their respective roles and responsibilities as stated in the drafts. DPMO and JPAC—the two primary community organizations—disagreed with regard to several areas of their respective roles and responsibilities. For example, JPAC's initial comments on the draft instruction expressed disagreements about issues such as the role of the Armed Forces Medical Examiner, the responsibilities of JPAC and PACOM versus the other combatant commands, and JPAC's specific roles and responsibilities in areas such as research and analysis and investigations. Subsequent disagreements on a later draft included similar issues, and DPMO officials held a meeting with JPAC officials to resolve some of these issues. Both DPMO and JPAC officials said they have made progress in addressing these areas of disagreement, and DPMO officials stated that they hoped to have the draft directive finalized by September 2013 and the draft instruction

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published by March 2014. Because the drafts of these documents are still under revision, it is unclear whether the final guidance will clarify the roles and responsibilities sufficiently to address the four areas of overlap and disagreements discussed above. Until DOD issues its revised directive and new instruction that more clearly define the roles and responsibilities of all the accounting community organizations, these areas of inefficient overlap may continue, and the disputing factions within the accounting community may continue to hinder future progress.

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### DOD Does Not Have Agreements in Place to Conduct Missing Persons Operations Outside of PACOM's Area of Responsibility

While JPAC has negotiated an agreement with European Command governing JPAC's operations in Europe, JPAC has not established agreements or other appropriate mechanisms with the other combatant commands to conduct operations outside of PACOM's area of responsibility.<sup>41</sup> DOD Directive 2310.07<sup>42</sup> applies to personnel unaccounted for as a result of hostile acts in Operations Desert Shield and Desert Storm, the Indochina War era, the Korean Conflict, the Cold War, and World War II, as well as those who may be unaccounted for after the cessation of future conflicts. This directive states that the commanders of the combatant commands are responsible for supporting personnel accounting operations within their areas of responsibility. It also states that PACOM has designated JPAC as the command office of primary responsibility for personnel accounting matters pertaining to losses due to hostile acts, and that PACOM shall exercise combatant command authority over JPAC.

Investigations and recoveries associated with World War II may require operations in combatant command areas other than PACOM, and combatant commands have expressed differing opinions as to whether PACOM should conduct worldwide operations to support the missing persons accounting mission. DOD estimates that more than 73,000 persons are missing from World War II and are located in the areas of

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<sup>41</sup>To perform its military missions around the world, DOD operates six unified military geographic combatant commands, which are responsible for a variety of functions that include planning for and conducting missions ranging from humanitarian assistance to combat operations. Current geographic combatant commands include U.S. Africa Command, U.S. Central Command, U.S. European Command, U.S. Northern Command, U.S. Pacific Command, and U.S. Southern Command.

<sup>42</sup>DOD Directive 2310.07E, *Personnel Accounting—Losses Due to Hostile Acts* (Nov. 10, 2003, certified current as of Aug. 21, 2007).

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responsibility of all geographic combatant commands (see figure 2 above). For example, an estimated 1,444 are missing in Northern Command's area of responsibility, and 997 are missing in Africa Command's area of responsibility. JPAC and its predecessor organization were originally placed within PACOM because DOD's accounting efforts were focused on persons unaccounted-for from the Vietnam and Korean conflicts. While the establishment of JPAC to conduct operations in support of the missing persons accounting mission was approved by the Deputy Secretary of Defense and coordinated with the joint staff when JPAC was formed in 2003, the scope of the accounting mission has expanded since then, and the statutory addition of all World II losses in 2009<sup>43</sup> has increased the likelihood that JPAC will need to operate in all of the combatant commands' areas of responsibility. According to DPMO officials, some combatant commanders did not agree that PACOM should conduct worldwide operations because these operations are beyond the span of a single geographic combatant command and contrary to the intent of the Unified Command Plan. JPAC, however, maintains that its placement within PACOM continues to be appropriate in part because about 70 percent of missing persons are believed to be located in countries and seas within that command's area of responsibility.

In anticipation of the increased activity in European Command's area of responsibility related to World War II cases, JPAC and European Command updated their 2007 memorandum of agreement governing JPAC's operations. The updated agreement, signed in April 2013, specifies European Command's and JPAC's responsibilities and procedures for conducting investigations and recoveries in European Command's area of responsibility. The stated purpose of the updated agreement is to enable JPAC to accomplish its assigned mission objectives while respecting European Command's enduring relationships with nations within its area of responsibility. The agreement does not confer JPAC with tasking authority over European Command personnel and activities.

JPAC officials told us that the statutory requirement to increase DOD's capability and capacity, along with JPAC's recognition of the need to expand operational activity in European Command's area of

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<sup>43</sup>National Defense Authorization Act for Fiscal Year 2010, Pub. Law No. 111-84, §541 (2009) (codified at 10 U.S.C. §1509(a)(1)).

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responsibility, contributed to their decision to update the agreement with European Command to establish more robust processes. The officials explained that JPAC will have to conduct significantly more investigations and recoveries than previously, including in countries where JPAC has not routinely conducted operations. However, DPMO officials told us that another reason for the updated agreement with European Command was to address concerns from that command, as well as criticisms from embassies and the joint staff, regarding some accounting efforts that had been conducted in Europe. DPMO officials said that complexities sometimes arise when interacting with foreign countries, explaining that the archaeological laws and cultural considerations governing the excavation, handling, and transport of human remains can be very different in each European country, and can vary from JPAC's customary mode of operations in the Asia-Pacific region. DPMO officials said that foreign governments have their own protocols, cultural norms, and ways of doing business, so to accomplish tasks and address misunderstandings or obstacles, individuals who perform recovery operations should coordinate closely with the combatant command that possesses the knowledge, experience, and insight about these foreign countries. While the updated agreement with European Command represents a positive step toward addressing these issues, JPAC has not negotiated similar agreements or other appropriate mechanisms with any of the other combatant commands. We have previously reported that articulating agreements in formal documents can strengthen agencies' commitment to working collaboratively.<sup>44</sup> JPAC officials explained that JPAC will seek agreements with other combatant commands as needed as the accounting community expands its routine operational activities to include the areas of responsibility of other combatant commands. Moreover, the commander of JPAC stated that regardless of the existence of memoranda of agreement, JPAC considers coordination with other combatant commands as an imperative in its operations. Nonetheless, until these imperatives are formalized in memoranda of agreement or other documents specifying roles and responsibilities and negotiated with all of the combatant commands in which DOD may need to operate in its efforts to account for missing persons, future missing persons operations may be adversely affected due to unexpected operational or diplomatic concerns.

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<sup>44</sup>[GAO-12-1022](#).

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## DOD Accounting Community Has Not Established Criteria to Prioritize Potentially Recoverable Missing Persons from Conflicts Other Than the Vietnam War

While DPMO has established criteria to prioritize recovery efforts for missing persons from the Vietnam War, the DOD accounting community is hampered in its ability to estimate how many recoveries can reasonably be expected from other conflicts, because DPMO has not established criteria that can be used to prioritize missing persons cases by reflecting feasibility of recovery. DOD Directive 2310.07E calls for DPMO to define, maintain, and enumerate government lists to account for missing persons. It further requires DPMO to render final analytic judgments as to what constitutes the fullest possible accounting on each case by identifying possibilities for future action and determining when further investigation must be deferred, pending new information or determination that no further pursuit is possible that may recover remains. One of the goals of DPMO's research and analysis efforts is to develop a comprehensive list of missing persons information for all past conflicts starting with World War II, and to prioritize the missing persons cases according to probability of recovery, according to DPMO officials.

DPMO has made some progress toward establishing criteria to prioritize missing persons cases from more recent conflicts, but it has not grouped the cases from World War II into categories to help the accounting community prioritize further investigations or recoveries of those cases. DPMO officials told us they rely on conflict-specific information in ascertaining why each individual is unaccounted for. According to these officials, their most precise information pertains to missing persons from the Vietnam War, for which a total of 1,647 persons are currently unaccounted-for.<sup>45</sup> The Vietnam War missing persons cases are categorized as either "further pursuit,"<sup>46</sup> "no further pursuit,"<sup>47</sup> or "deferred."<sup>48</sup> In contrast, DPMO officials said they have the least information about World War II missing persons, in part because of the

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<sup>45</sup>Of the 1,647 persons unaccounted-for from the Vietnam War, 928 are categorized as "further pursuit", 630 are categorized as "no further pursuit", and 89 are categorized as "deferred."

<sup>46</sup>The "further pursuit" category refers to missing persons for whom there is enough information to support the decision to continue the effort that may result in a recovery.

<sup>47</sup>The "no further pursuit" category refers to those missing persons for whom there is enough information to support the decision to curtail further effort.

<sup>48</sup>The "deferred" category refers to those missing persons for whom there is not enough information at this time to make a decision to pursue or not pursue, and for whom they will continue to obtain additional information.

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sheer magnitude of the number (more than 73,000). Although DPMO has developed what officials consider to be a comprehensive list of World War II missing persons, they have not yet developed categories or other criteria comparable to the “pursuit” and “no further pursuit” categories used for Vietnam War missing persons to help them prioritize their efforts for World War II. In recent years, DPMO has undertaken an effort to develop more detailed and complete information on the specific loss circumstances for World War II cases, and has completed this work on 14,000 cases. As of May 2013, DPMO has not established a date by when it expects to complete this effort for all World War II cases. According to DPMO officials, the information they have for Korean War missing persons is not as refined or detailed as that for Vietnam War missing persons, but it is more detailed than the information for World War II missing persons.

Of the more than 83,000 missing persons who have yet to be accounted for, DOD officials told us that recovery of only an estimated 25,000 to 35,000 persons can be reasonably expected, due to the circumstances of some of the losses. According to DPMO officials, between 48,000 and 58,000 of the missing were in airplanes or ships lost over inaccessibly mountainous regions throughout the world or in deep water, and these persons cannot feasibly be recovered using technology available today. DPMO estimates that almost 40,000 of World War II missing persons were lost over deep water and are not recoverable. These officials emphasized that this number is an estimate, and that until they do further analysis they will not be able to determine whether missing persons in an aircraft fell on land, shallow water, or deep water; and ultimately, which of the missing persons have the potential to be recovered.

DPMO officials told us that while they have enough information to support the conclusion that large numbers of unaccounted-for persons are not recoverable by means of current technology, they are concerned about the reactions this conclusion might elicit from relatives of the missing persons and from veterans and family organizations. Expressing their empathy with such family members, these DPMO officials told us that some family members hold out hope that the remains of their loved ones can still be recovered, and that family members sometimes challenge information presented to them, even when the information positively identifies the remains. Officials from some family and veterans organizations, however, told us that they would find it preferable for DOD to use a smaller and more realistic number for estimating those missing persons who are potentially recoverable, rather than the 83,000 figure the department currently cites. JPAC officials told us that DPMO is

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responsible for developing criteria that prioritizes cases, and that such criteria would help JPAC to determine those cases having the best potential for recovery and improve their ability to evaluate their performance. Until DOD establishes criteria that can be used to prioritize and determine the number of recoveries the department can reasonably expect, the accounting community will remain unable to accomplish its efforts to account for missing persons in the most efficient and effective way possible.

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### Some Communication Efforts Are Ad Hoc, and Required Personnel Files Have Not Been Fully Developed

While efforts have been made to improve communication among the accounting community members, some communication efforts are still ad hoc, and the accounting community has not fully developed personnel files, as required by statute,<sup>49</sup> to share information within the community. We have previously reported that frequent communication among collaborating agencies is a means to facilitate working across agency boundaries and to prevent misunderstandings.<sup>50</sup>

Members of the accounting community have credited the current DASD/DPMO Director with taking some recent steps to build trust and cooperation through increased and improved communication among accounting community members, but some of the new communication efforts have not been formalized. For example, community-wide monthly meetings and two week-long conferences have been broadly supported by the accounting community as positive steps toward building unity and have resulted in greater collaboration among community members. Similarly, JPAC has involved DPMO in the development of JPAC's fiscal year 2014 operational plan, and various officials within the community said that JPAC has also begun sharing its completed operational plans with other community members. Several community members stated that having access to JPAC's operational plan has helped them in planning and managing their work. Further, JPAC's Central Identification Laboratory began giving service casualty offices earlier notification of pending identifications. Service casualty officials explained that this has allowed them to start researching and updating next-of-kin contact information in advance, thereby expediting notifications to the next of kin after JPAC's Central Identification Laboratory completes the identification.

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<sup>49</sup>10 U.S.C. § 1509(d).

<sup>50</sup>GAO-06-15.

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These improvements among the accounting community over the past year represent an important step toward better collaboration among a group of organizations that have been hampered by longstanding conflicts among key leaders and organizations. However, it is unknown whether these ad-hoc communication improvements within the accounting community would be sustained after a change in leadership, because DOD has not established a mechanism to sustain them, such as the community-wide plan or other accounting community documents. Until the accounting community institutionalizes mechanisms for communication among the different community members, the community is at risk of losing recent gains made in communication, and the community could revert to an atmosphere of dissension and lack of collaboration.

Furthermore, the Army service casualty office worked with the Armed Forces DNA Identification Laboratory to link their computer systems to better communicate about the status of family reference samples. Generally, to obtain family reference DNA samples, the service casualty offices will first request a genealogy report to identify potential DNA donors; then contact family members to request that they submit a DNA sample, and follow up with family members to help ensure the sample is provided; and finally communicate with the laboratory to determine whether it has processed the sample. Some service casualty officials explained that they did not have visibility over the status of family reference sample requests unless they looked up each case in the laboratory's system. According to Army officials, for services with a large number of missing persons this level of individual case management was difficult and hindered their ability to set priorities and manage their workload. However, Army officials stated that they have been working to link the Armed Forces DNA Identification Laboratory's system with that used by all four of the service casualty offices,<sup>51</sup> so that the Army and the other service casualty offices will receive an automated download of family reference sample information. An Army official said that the agreement to transfer the data was approved by all parties in February 2013, but that the laboratory is currently working on a means to correct some data discrepancies. They expect the data file transfers to become routine by June 2013 or soon thereafter. This ability to easily

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<sup>51</sup>The defense casualty information processing system, known as DCIPS, provides the four military service casualty and mortuary affairs offices with a single and standard automated support capability that permits interactive updates and data exchanges.

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communicate about the status of family reference samples will help all of the service casualty offices ensure that the samples are obtained in a timely manner, explained DNA laboratory officials, so that a potential identification is not delayed due to the absence of a family reference sample.

Notwithstanding these positive steps toward improving communication and collaboration, the accounting community has not yet established a personnel file for all persons unaccounted-for, as required by statute.<sup>52</sup> DOD is required to ensure that the personnel files contain all relevant information pertaining to a missing person and are readily accessible by all elements of the department involved in the effort to account for the person. After passage of the law that established this requirement,<sup>53</sup> DPMO initiated efforts to convert a case management system under development for personnel recovery efforts for additional use in missing persons accounting efforts. More than \$4.8 million was spent in developing this system, but DPMO told us that the effort was ultimately terminated due to such problems as adapting to the changed focus and managing and funding the increased size and scope of the program. Further, according to DPMO officials, the effort was unsuccessful because it was developed without input from or collaboration with any members of the accounting community. DPMO officials told us that DPMO is currently looking for a system that can be used for this purpose, and that DPMO intends to request funds for this effort as part of its budget submission for fiscal years 2015 through 2019. According to DPMO officials, digital case files already exist for all missing persons from the Vietnam and Korean Wars. They said that DPMO, in partnership with the Army and JPAC, has contracted to digitize all of the World War II deceased personnel files, and this effort is expected to be completed in September 2015, although the contract may be extended if needed. Digitizing the World War II records is a large and time-sensitive undertaking due to the large volume of World War II records and the fact that some of these records are stored on media that are at risk of decaying within the next several years, according to DPMO officials. DPMO officials also observed that many other historical records were in danger of loss due to age and decay, and that preservation of such material was critical to building case files and future accounting efforts.

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<sup>52</sup>10 U.S.C. § 1509(d).

<sup>53</sup>Pub. L. No. 111-84 § 541 (2009) (codified at 10 U.S.C. § 1509).

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The officials said that these digitized files will serve as the starting point for the required personnel files for World War II missing persons. JPAC officials told us that JPAC is also undertaking efforts to digitize its records and other information. Until such personnel files for all unaccounted-for missing persons are developed and made readily accessible, as required by law, the community's efforts to collaborate on cases will be hindered by lack of information visibility among community members, which could lead to overlapping or duplicative research and analysis efforts as well as incomplete information provided to families.

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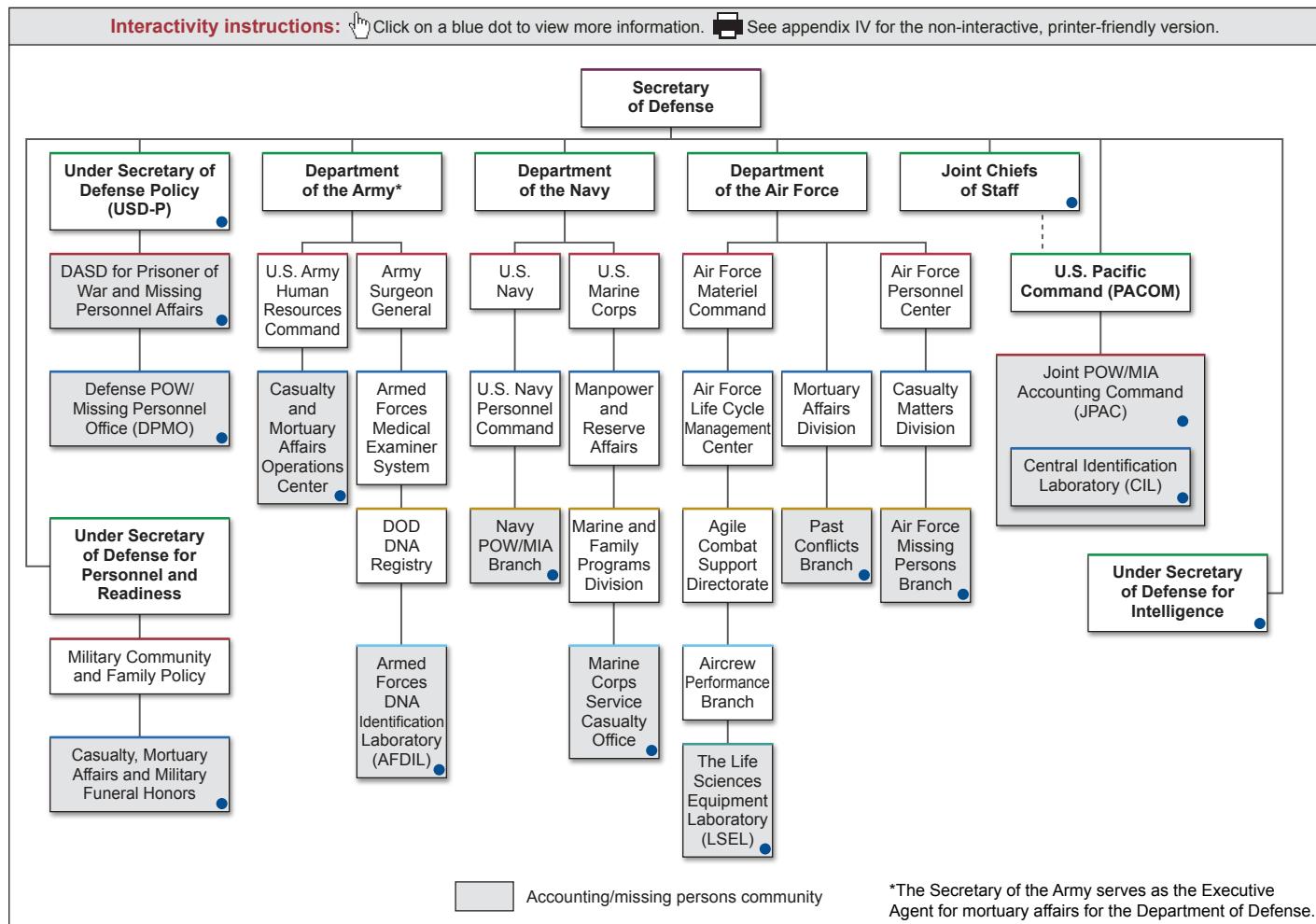
### Accounting Community's Fragmented Organizational Structure Exacerbates Weaknesses in Leadership

The accounting community's fragmented organizational structure has exacerbated the weaknesses in its leadership, and a majority of accounting community and DOD stakeholder organizations believe that alternative structures would be more effective. With each accounting community organization reporting under a different line of authority, as shown in figure 4, no single entity has overarching responsibility for community-wide personnel and resources—important levers for providing the capacity to reach DOD's accounting-for goal. As a result, no single entity can implement or enforce decisions without obtaining widespread consensus. We have previously reported that having a single designated leader is often beneficial because it centralizes accountability for achieving outcomes and can accelerate decision-making.<sup>54</sup>

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<sup>54</sup> GAO-12-1022.

**Figure 4: Organization of DOD's Missing Persons Accounting Community**



Source: GAO analysis of DOD information.

\*The Secretary of the Army serves as the Executive Agent for mortuary affairs for the Department of Defense.

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Concerns have risen over the years, both within and outside of DOD, with regard to whether DOD's missing persons accounting community's current organizational structure enables it to most effectively meet its mission. For example, we previously reported that DPMO's 2005 strategic plan specified a goal of implementing an organizational structure that would unify missing persons accounting efforts, and that DPMO had also drafted an update to its charter directive consistent with this strategic plan goal that would give DPMO control over the entire process of recovering missing persons.<sup>55</sup> We reported that reactions to early versions of the draft were mixed, with some organizations expressing concern that DPMO would assume more of an operational role than it had previously played. When our 2005 report was issued, the draft charter directive had not yet been finalized but had been revised to scale back DPMO's role—a revision that was sustained when the directive was ultimately issued.

In addition, a 2006 Institute for Defense Analysis study conducted at the request of DPMO analyzed organizational changes that could improve the effectiveness and efficiency of the accounting community. This study concluded that significant improvements could be made by increasing the lines of coordination in the accounting community and by recommending that the community acknowledge DPMO as the leader in the accounting effort. The study also described some of the problems associated with the current organization; for example, that DPMO does not have tasking authority over the other organizations, and that while there are multiple lines of authority, no one organization has effective authority over execution of the entire mission. Furthermore, the December 2009 memo from the Deputy Secretary of Defense, directing the DASD to begin planning a response to the accounting-for goal, noted that reorganizing the personnel accounting community to improve efficiency could be included as part of the planning process. In May 2011 CAPE conducted a study on the proposal to transfer the mission, function, and resources of DPMO from USD Policy to USD Personnel and Readiness. As part of its study, CAPE solicited the opinions of several organizations, and concluded that the mission was being met under the current organizational structure and that no significant efficiencies would be gained from the transfer. During the course of our review, DPMO officials told us that concerns are still being raised about the organization of the

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<sup>55</sup>GAO, *Defense Management: Assessment Should Be Done to Clarify Defense Prisoner of War/Missing Personnel Office Personnel and Funding Needs*, GAO-05-756R (Washington, D.C.: Aug. 25, 2005).

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accounting community, both within DOD and externally, and that the entire accounting community continues to struggle with efforts to achieve consensus and to establish a structure that will enable the department to most efficiently and effectively achieve the mission.

We found that a majority of accounting community and DOD stakeholder organizations believe that an alternative organizational structure for the accounting community would be more effective. We administered a questionnaire asking representatives from each accounting community organization whether various options could improve the ability of the community to meet its mission.<sup>56</sup> One question asked respondents to rank five organizational options that would best enable the accounting community to meet its mission. We found that 12 of the 13 survey respondents who answered the question ranked an option with a more centralized chain of command as the most effective in enabling the accounting community to achieve its mission. Ten of these 12 respondents ranked the current organizational structure as the least effective or second least effective option for achieving the mission of the accounting community. For example, the Life Sciences Equipment Laboratory stated that the current system is fragmented and inefficient due to different reporting chains and is not conducive to community involvement or to establishing standard community policies and procedures, and that having a single leader would better enable the entire accounting community to achieve its mission. Moreover, the Army service casualty office stated that the current structure does not allow for senior leadership involvement, and that having unity of command would allow leaders to focus on the right issues instead of spending time resolving disputes.

Responses to our questionnaire also demonstrated a lack of confidence about the current organizational structure among many community and DOD stakeholder organizations. We asked respondents to rate the various organizational options with regard to several characteristics that we have previously reported would benefit collaborating organizations, such as defining an overarching mission with clear priorities; limiting areas of overlap or duplication; communicating and operating across agency boundaries; collectively determining necessary resources;

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<sup>56</sup>This questionnaire is reprinted in appendix I, along with a summary of the responses. For more details on the organizations that responded to the questionnaire and how we administered it, please see our scope and methodology section in appendix II.

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defining and agreeing on roles and responsibilities; monitoring progress, evaluating efforts, and identifying areas of improvement; and enabling appropriate involvement of senior leadership. In their responses to each of our seven questions on these issues, at least 10 respondents expressed a lack of confidence in the current organizational structure. For example, at least 12 of the survey respondents indicated that the current organizational structure did not enable or only somewhat enabled the community to develop the mandated capability and capacity, or to collectively determine necessary resources. In addition, nine respondents indicated that the current organizational structure did not at all enable the accounting community to define and agree on their respective roles and responsibilities. The organizations provided detailed comments to elaborate on their responses to the survey questions. For example, the Armed Forces Medical Examiner System stated that the status quo, in any form, is inefficient and promotes a disjointed and disunified effort and that the only way to potentially meet the accounting-for goal would be through unity of effort and clear command and control channels. The Navy POW/MIA Branch stated that a more integrated model would allow for a single agency with increased authority within DOD to create the plan for developing the capability and capacity to account for 200 missing persons per year. The Air Force casualty and mortuary affairs offices stated that an integrated structure would provide a single lead for policy oversight and would eliminate the duplication of operations among accounting community organizations, and that transferring operational missions from a combatant command would eliminate the need for memoranda of agreement between each of the commands for operations and would eliminate the need for JPAC's budget request to compete for resources with those of other PACOM missions.

In contrast, not a single organization ranked the current organizational structure as the most effective organizational option, and only three organizations—USD Policy, PACOM, and JPAC—ranked the current organizational structure as the second most effective organizational option. Illustrating a disconnect between leadership's perspective and the rest of the community, only two organizations—USD Policy and PACOM, the two existing top-level leadership organizations in the accounting community—responded that the current structure greatly enables appropriate senior leadership involvement. PACOM and USD Policy stated that all of the organizational options, including the current organizational structure, offer access to DOD senior leadership. In addition, senior officials from these offices questioned whether the benefit of reorganization would result in real change and would be worth undergoing turmoil in the organization. While we recognize that a

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reorganization may pose challenges, such as creating the potential for short-term impacts on operations due to disruption,<sup>57</sup> our findings show that the majority of accounting community members and other stakeholders lack confidence in the status quo, and we believe that the potential benefits of reorganizing and/or clarifying roles and responsibilities could outweigh those challenges.

The accounting community's current organizational structure has contributed to the community's lack of collaboration, which in turn has contributed to the deficiencies related to planning, roles and responsibilities, requirements, and communication discussed above. Until the Secretary of Defense ensures that activities associated with the accounting mission are efficiently and effectively carried out with unity of command and effort, the inefficient and potentially avoidable overlap and disagreements among the community members may continue, and recovery operations could be hindered by unexpected operational concerns and a lack of standard procedures. Further, if the recent positive gains are lost, the community could revert to an atmosphere of dissension and lack of collaboration.

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## Conclusions

More than 3 years have passed since Congress directed DOD to increase its capability and capacity to account for missing persons and established the accounting-for goal, but the department has yet to establish a community-wide plan to meet these goals in a unified manner by 2015. The lack of involvement by top-level departmental leadership—above DPMO and JPAC—to direct actions to foster unity and agreement in reaching a plan has enabled the organizational disputes that have plagued the department for well over two decades to obstruct progress in developing a community-wide plan. This discord has also contributed to the department's inability to clarify the roles and responsibilities of the members of the accounting community regarding fundamental functions such as artifact analysis, research and analysis, investigations, and family outreach. While there have been some indications of progress being made by the accounting community, the department's efforts continue to be thwarted by organizational fragmentation and discord. DOD's inability to establish criteria that can be used to prioritize and determine the

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<sup>57</sup>GAO, *Government Reorganization: Potential Benefits and Drawbacks of Merging the National Marine Fisheries Service into the Fish and Wildlife Service*, GAO-13-248 (Washington, D.C.: Feb. 14, 2013).

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number of recoveries the department can reasonably expect further hinders the department's overall progress to achieve its mission.

In addition, without agreements among the combatant commanders for conducting operations to find missing persons outside of the PACOM's area of responsibility, future missing persons operations may be adversely affected due to unexpected operational or diplomatic concerns. While efforts have been made to improve communication among the accounting community members, some communication efforts have not been incorporated in DOD guidance and the accounting community has not developed personnel files to share information, as required by statute. Until DOD incorporates mechanisms for communication in its guidance governing the accounting community, the department remains at risk of losing the recent gains attributable to these efforts and of reverting to an atmosphere of dissension and lack of collaboration. Overall, the accounting community's current organizational structure has contributed to these deficiencies, and the majority of accounting community members and other stakeholders lack confidence in the organizational status quo of the accounting community. Until the Secretary of Defense ensures that activities associated with the accounting mission are efficiently and effectively carried out, the inefficient and potentially avoidable overlap and disagreements among the community members may continue. Collectively, these weaknesses jeopardize DOD's capability and capacity to accomplish the statutory goals of accounting for missing persons, and to provide some measure of closure to those families whose loved ones are still missing as a result of their service to their country.

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## Recommendations for Executive Action

To enhance DOD's capability and capacity to accomplish the missing persons accounting mission, we are making the following nine recommendations to the Secretary of Defense.

To help unify the accounting community's fragmented organizational structure, we recommend that the Secretary of Defense examine options for reorganizing the accounting community, and as part of that examination, consider organizational options that provide a more centralized chain of command over the accounting community's mission.

To clarify the specific roles and responsibilities of the accounting community members to help minimize unnecessary overlap and disagreement among community members:

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- direct the Office of the Under Secretary of Defense (Policy) to revise DOD Directive 2310.07E and finalize and issue the new related DOD instruction to supplement this directive. Clarification of roles and responsibilities should be made particularly with respect to the following four functions: equipment and artifact identification and analysis; research and analysis; investigations; and family outreach and external communications.
  - direct the Secretary of the Air Force and direct the Commander, U.S. Pacific Command, or the appropriate departmental entity in light of any reorganization, to negotiate a new memorandum of agreement between the Life Sciences Equipment Laboratory and JPAC. The memorandum should specify which conflicts' artifacts JPAC should send to the Life Sciences Equipment Laboratory for analysis, the type of artifacts sent, and the priorities according to which the Life Sciences Equipment Laboratory should analyze resolved cases.

To more efficiently and effectively develop the capability and capacity to account for missing persons, direct the Office of the Under Secretary of Defense (Policy), or the appropriate departmental entity in light of any reorganization, to take the following actions:

- finalize the community-wide plan to develop the increased capability and capacity required by statute, with the support and participation of all community members. The initiatives and resources of all members of the accounting community should be integrated within the community-wide plan, including changes in planned operations and in the extent to which disinterments will be performed.
- establish criteria that can be used to prioritize missing persons cases to reflect feasibility of recovery, in order to better allocate resources and prioritize the department's efforts to account for missing persons.
- establish a mechanism for community-wide communication to help sustain the positive gains that have recently been made with respect to communication.
- formalize the communication procedures for the JPAC Central Identification Laboratory to provide the service casualty offices with advance notification of pending identifications, to better expedite families' notification of identifications.
- ensure that DPMO, in coordination with all members of the accounting community, develop personnel files for all unaccounted for persons as required by statute, in order to help avoid potential overlap or unnecessary duplication of effort and to

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ensure better communication among community members with respect to missing persons cases.

To help avert unexpected operational or diplomatic issues that might hinder missing persons operations, direct the Commander, U.S. Pacific Command, and Commander, Joint Prisoner of War/Missing in Action Accounting Command, or the appropriate department entities in light of any reorganization, to develop memoranda of agreement or other appropriate mechanisms with the other combatant commands in whose area of responsibility JPAC is likely to operate.

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## Agency Comments and Our Evaluation

We provided a draft of this report to DOD for review and comment. In written comments, DOD concurred with eight of our nine recommendations and partially concurred with the remaining recommendation. DOD also provided a number of technical comments that we considered and incorporated, as appropriate. DOD's comments are reprinted in their entirety in appendix V.

In agreeing with our first eight recommendations, DOD stated that it:

- needs to examine options to unify the personnel accounting community's fragmented organizational structure;
- will clarify the roles and responsibilities of members of the accounting community;
- will negotiate a new memorandum of agreement between JPAC and the Life Sciences Equipment Laboratory;
- will finalize its community-wide plan to develop increased capability and capacity to account for missing persons;
- will establish criteria that can be used to prioritize efforts to recover missing persons;
- will establish a mechanism for community-wide communications;
- needs to formalize communication procedures for the organizations identified by the GAO; and
- will develop personnel files for all unaccounted-for persons.

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We believe that DOD's stated intent to focus any reorganization efforts on DPMO and JPAC and possibly the Life Sciences Equipment Laboratory, and to examine options that would place the consolidated organization under a non-geographic combatant command, would meet the intent of our recommendation. Considering that families have been waiting for decades to discover the fate of their loved ones, and in light of the upcoming 2015 date for attaining the accounting-for goal, we believe that DOD's examination should be completed as quickly as possible. In addition, we are encouraged that the draft directive is now in formal coordination and the draft instruction has been amended to clarify the areas we identified. In the event that the department decides to reorganize in response to our first recommendation, we note that the department would then have to revise its guidance on roles and responsibilities to reflect any reorganization.

With regard to our ninth recommendation, that the department develop memoranda of agreement with the other combatant commands in whose area of responsibility JPAC is likely to operate, DOD partially concurred. The department stated that it concurs that there is a need for a formal mechanism to ensure that DPMO and JPAC have the appropriate authorities to operate across combatant commands. However, DOD said that the best mechanism or overarching document may not be a memorandum of agreement, noting that the current and future DOD Directive 2310.07E directs the Chairman of the Joint Chiefs of Staff to operationally implement this directive. DOD stated that the best mechanism is through procedures available to the Chairman of the Joint Chiefs of Staff and the Joint Staff, rather than using memorandums of agreement. DOD said that DPMO will support action by the Joint Staff to carry out that direction. We recommended the development of memoranda of agreement with all geographic combatant commands because that was the vehicle that JPAC used with U.S. European Command, as we discuss in our report, and the agreement with U.S. European Command contained detailed processes governing JPAC's operations within that command's area of responsibility that we considered would be beneficial to develop similar agreements with all of the geographic combatant commands. However, if the department believes that a more uniform approach for all of the combatant commands could be developed through guidance or some other mechanism, we agree that it is possible that the intent of our recommendation could be met by a mechanism other than memoranda of agreement with each of the combatant commands. As a result, we are modifying our recommendation to provide the department with the flexibility to consider other appropriate mechanisms that could achieve this outcome.

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We are sending copies of this report to appropriate congressional committees, the Secretary of Defense, the Chairman of the Joint Chiefs of Staff, the Secretaries of the Army, the Navy, and the Air Force, and the Commandant of the Marine Corps. The report also is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-3604 or [farrellb@gao.gov](mailto:farrellb@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VI.

A handwritten signature in black ink that reads "Brenda S. Farrell". The signature is fluid and cursive, with "Brenda" on top and "S. Farrell" stacked below it.

Brenda S. Farrell  
Director, Defense Capabilities and Management

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# Appendix I: Questionnaire to Accounting Community Members

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We administered a questionnaire to the accounting community member organizations and several DOD stakeholder organizations regarding their views on alternative options for organizing the accounting community. We received a total of 14 responses out of the 17 questionnaires we distributed. All of the accounting community organizations submitted survey responses. Some organizations did not respond to all questions. For example, of the 14 organizations that provided responses, 13 responded specifically to the question on the option that enables the accounting community organizations to define and articulate an overarching mission with clear priorities. The following summarizes the responses we received from each of the survey respondents. The numbers in the boxes represent the number of organizations that selected the particular response.

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## Appendix I: Questionnaire to Accounting Community Members

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### United States Government Accountability Office Questionnaire of Views on Organizational Options Regarding Accounting for Missing Persons

#### Overview

The U.S. Government Accountability Office (GAO) is an independent, non-partisan agency that assists Congress in evaluating federal programs. We are currently conducting an audit of the Department of Defense's (DOD) efforts to account for missing persons. This engagement is in response to a congressional mandate in H.R. Rep. No. 112-479, at 153 (2012), which accompanies H.R. 4130, a bill for the National Defense Authorization Act for Fiscal Year 2013 that requires the Comptroller General to report to the Senate Armed Services Committee and House Armed Services Committee by June 1, 2013.

We are conducting this questionnaire to find out more about your opinions on the current organization of DOD's missing persons accounting community and potential options for reorganizing the accounting community.

#### Who Are We Surveying?

We are sending this questionnaire to all of the **accounting community organizations** (as defined in 10 U.S.C. Section 1509): the Defense Prisoner of War/Missing Personnel Office (DPMO), the Joint POW/MIA Accounting Command (JPAC), the Armed Forces DNA Identification Laboratory (AFDIL), the Life Sciences Equipment Laboratory of the Air Force (LSEL), and the casualty and mortuary affairs offices of the military departments.

In addition, we are also sending the questionnaire to the following organizations: the Defense Intelligence Agency (Stony Beach), the JPAC Central Identification Laboratory (CIL), the Office of the Under Secretary of Defense (Policy), the Office of the Under Secretary of Defense (Personnel and Readiness), the Joint Chiefs of Staff, the Armed Forces Medical Examiner (AFME), U.S. Pacific Command (PACOM), U.S. European Command (EUCOM), and the Cost Assessment and Program Evaluation Office.

While we understand that there are multiple layers of command, we are requesting one response per organization that serves as the official organizational level response to the following questions.

#### Deadline

To assist us, we ask that you complete and return this questionnaire by **February 20, 2013**.

#### Instructions for Completing This Questionnaire

You can answer most of the questions easily by checking boxes. For questions in Section A, please assess each organizational option independently and keep in mind that multiple organizational options can have the same ratings. A few questions request narrative answers. Please note that the space provided will expand to accommodate your answer. You may write additional comments at the end of the questionnaire. Before you start answering the questions, simply save this file to your computer hard drive, fill it out, resave the file, and then attach it to your return e-mail to GAO.

- Please **use your mouse** to navigate throughout the questionnaire by clicking on the field or check box you wish to fill in. **Do not** use the “**Tab**” or “**Enter**” keys as doing so may cause formatting problems.
- To select or deselect a check box, simply click or double click on the box.

Thank you for your help.

### **Definitions**

Based on preliminary discussions with accounting community members, GAO has identified at least five organizational options within DOD. For purposes of this survey, assume that none of these options are constrained by existing laws or DOD guidance; instead, please presume that all applicable laws and guidance have been modified as needed to support the option. Please also assume that none of these organizational options involve changes with LSEL, the casualty and mortuary affairs offices of the military departments, or AFDIL.

<u><b>Organizational Option</b></u>	<u><b>Description</b></u>
A. <b>Status Quo</b>	The accounting community structure would remain as is with no organizational changes: <ul style="list-style-type: none"><li>• DPMO reports to the Under Secretary of Defense (Policy).</li><li>• JPAC reports to PACOM.</li><li>• CIL remains part of JPAC.</li></ul>
B. <b>Status Quo with Department-wide Board of Advisors</b>	The accounting community structure would remain as is, but a leadership board of advisors would be created that includes representation from all of the agencies in the accounting community. This board would be responsible for agreeing on and establishing guidance, MOAs, and other instruments that would govern the accounting community and enable it to achieve its goals. <ul style="list-style-type: none"><li>• DPMO reports to the Under Secretary of Defense (Policy).</li><li>• JPAC reports to PACOM.</li><li>• CIL remains part of JPAC.</li></ul>
C. <b>DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control</b>	Integrate DPMO and JPAC: <ul style="list-style-type: none"><li>• Most of DPMO moves out of the Office of the Under Secretary of Defense (Policy) and merges with JPAC. A small policy group from DPMO would remain under the leadership of the Deputy Assistant Secretary of Defense for POW/MIA Affairs to handle policy matters and instruments.</li><li>• JPAC would be moved from PACOM and instead would be placed under the command and control of the Joint Chiefs of Staff.</li><li>• CIL remains part of JPAC.</li></ul>
D. <b>DPMO/JPAC Integration with OSD P&amp;R Command and Control</b>	Integrate DPMO and JPAC: <ul style="list-style-type: none"><li>• DPMO would be moved out of OSD Policy and placed under the command and control of the Office of the Under Secretary of Defense for Personnel and Readiness, where the (now) DPMO Deputy Assistant Secretary of Defense would serve as the Assistant Secretary of Defense for Prisoners of War/Missing Personnel Affairs.</li><li>• JPAC would move out of PACOM and merge with DPMO.</li><li>• CIL remains part of JPAC.</li></ul>
E. <b>JPAC placed under DPMO and CIL separated from JPAC</b>	JPAC/DPMO remain separate entities: <ul style="list-style-type: none"><li>• DPMO remains under the Office of the Under Secretary of Defense (Policy). Guidance, MOAs, and other policy instruments would be set forth by DPMO to govern the entire accounting community.</li><li>• JPAC would be placed under the command and control of DPMO instead of PACOM. JPAC would have the lead on research and analysis efforts,</li></ul>

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- investigations, and excavations.
- CIL would be separated from JPAC and would be moved under the command and control of the Armed Forces Medical Examiner.

**Section A. Organizational Options**

- 1. To what extent, if at all, would each of the following options enable accounting community organizations to define and articulate an overarching mission with clear priorities? (Please provide a rating for each option by marking one response  in each row)**

Organizational Option	Not enable at all ▼	Somewhat enable ▼	Moderately enable ▼	Greatly enable ▼
a) Status Quo	5	5	3	1
b) Status Quo with Department-wide Board of Advisors	6	4	3	1
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	2	5	3	4
d) DPMO/JPAC Integration with OSD P&R Command and Control	2	0	5	7
e) JPAC placed under DPMO and CIL separated from JPAC	4	3	3	4

- 2. What other comments, if any, do you have about these options as related to enabling accounting community organizations to define and articulate an overarching mission with clear priorities?**

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- 3. To what extent, if at all, would each of the following options enable accounting community organizations to align activities and limit areas of overlap or duplication among their functions? (Please provide a rating for each option by marking one response  in each row)**

Organizational Option	Not enable at all ▼	Somewhat enable ▼	Moderately enable ▼	Greatly enable ▼
a) Status Quo	7	4	0	2
b) Status Quo with Department-wide Board of Advisors	5	7	1	1
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	3	3	6	2
d) DPMO/JPAC Integration with OSD P&R Command and Control	1	1	3	8
e) JPAC placed under DPMO and CIL separated from JPAC	4	1	4	5

- 4. What other comments, if any, do you have about these options as related to enabling accounting community organizations to align activities and limit areas of overlap or duplication among their functions?**

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- 5. To what extent, if at all, would each of the following options enable accounting community organizations to communicate and operate across agency boundaries?**  
*(Please provide a rating for each option by marking one response  in each row)*

Organizational Option	Not enable at all ▼	Somewhat enable ▼	Moderately enable ▼	Greatly enable ▼
a) Status Quo	5	6	2	1
b) Status Quo with Department-wide Board of Advisors	5	6	2	1
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	3	5	2	4
d) DPMO/JPAC Integration with OSD P&R Command and Control	1	1	6	6
e) JPAC placed under DPMO and CIL separated from JPAC	4	2	4	4

- 6. What other comments, if any, do you have about these options as related to enabling accounting community organizations to communicate and operate across agency boundaries?**

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7. To what extent, if at all, would each of the following options enable accounting community organizations to collectively determine resources needed to achieve and sustain community goals? (Please provide a rating for each option by marking one response  in each row)

Organizational Option	Not enable at all ▼	Somewhat enable ▼	Moderately enable ▼	Greatly enable ▼
a) Status Quo	7	5	1	1
b) Status Quo with Department-wide Board of Advisors	5	6	1	2
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	3	4	4	3
d) DPMO/JPAC Integration with OSD P&R Command and Control	1	0	6	7
e) JPAC placed under DPMO and CIL separated from JPAC	5	3	2	4

8. What other comments, if any, do you have about these options as related to enabling accounting community organizations to collectively determine resources needed to achieve and sustain community goals?

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- 9. To what extent, if at all, would each of the following options enable accounting community organizations to define and agree on their respective roles and responsibilities? (Please provide a rating for each option by marking one response  in each row)**

Organizational Option	Not enable at all ▼	Somewhat enable ▼	Moderately enable ▼	Greatly enable ▼
a) Status Quo	9	2	2	1
b) Status Quo with Department-wide Board of Advisors	5	5	1	3
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	4	3	2	5
d) DPMO/JPAC Integration with OSD P&R Command and Control	1	1	5	7
e) JPAC placed under DPMO and CIL separated from JPAC	5	1	4	4

- 10. What other comments, if any, do you have about these options as related to enabling accounting community organizations to define and agree on their respective roles and responsibilities?**

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**11. To what extent, if at all, would each of the following options enable accounting community organizations to monitor progress, evaluate efforts, and identify areas of improvement? (Please provide a rating for each option by marking one response  in each row)**

Organizational Option	Not enable at all ▼	Somewhat enable ▼	Moderately enable ▼	Greatly enable ▼
a) Status Quo	5	5	3	1
b) Status Quo with Department-wide Board of Advisors	4	3	4	3
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	3	4	4	3
d) DPMO/JPAC Integration with OSD P&R Command and Control	1	1	6	6
e) JPAC placed under DPMO and CIL separated from JPAC	4	2	4	4

**12. What other comments, if any, do you have about these options as related to enabling accounting community organizations to monitor progress, evaluate efforts, and identify areas of improvement?**

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**13. To what extent, if at all, would each of the following options enable appropriate involvement of DOD high level leadership? (Please provide a rating for each option by marking one response  in each row)**

Organizational Option	Not at all ▼	Somewhat enable ▼	Moderately ▼	Greatly ▼
a) Status Quo	7	4	1	2
b) Status Quo with Department-wide Board of Advisors	5	3	4	2
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	0	6	3	5
d) DPMO/JPAC Integration with OSD P&R Command and Control	1	1	4	8
e) JPAC placed under DPMO and CIL separated from JPAC	3	2	4	5

**14. What other comments, if any, do you have about these options as related to enabling appropriate involvement of DOD high level leadership?**

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**15. To what extent, if at all, would each of the following options enable the accounting community to develop the capability and capacity to account for 200 missing persons per year? (Please provide a rating for each option by marking one response  in each row)**

Organizational Option	Not at all ▼	Somewhat enable ▼	Moderately ▼	Greatly ▼
a) Status Quo	6	7	1	0
b) Status Quo with Department-wide Board of Advisors	4	9	1	0
c) DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	1	8	2	3
d) DPMO/JPAC Integration with OSD P&R Command and Control	1	3	5	5
e) JPAC placed under DPMO and CIL separated from JPAC	3	6	2	3

**16. What other comments, if any, do you have about these options as related to enabling the accounting community to develop the capability and capacity to account for 200 missing persons per year?**

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**Section B. Overall Assessment of Options**

**17. Please rank order the five options from the best option to the least best option for setting the conditions for successfully meeting the mission of the accounting community:**

	Status Quo	Status Quo with Department Wide Board of Advisors	DPMO/JPAC Integration with Joint Chiefs of Staff Command and Control	DPMO/JPAC Integration with Office of the Secretary of Defense (PR) Command and Control	JPAC placed under DPMO and Central Identification Laboratory separated from JPAC
a) Best option	0	1	3	5	4
b) 2 <sup>nd</sup> best option	3	2	1	5	3
c) 3 <sup>rd</sup> best option	1	6	6	0	0
d) 4 <sup>th</sup> best option	4	4	1	3	1
e) Least best option	6	1	1	0	6

**18. Why did you select the organizational option as the best option in question 15?**

**19. Why did you select the organizational option as the least best option in question 15?**

**20. What other organizational options not listed in this questionnaire, if any, exist that you believe would improve the effectiveness of the accounting community?**

**Section C. Additional Comments**

**21. What additional comments, if any, do you have about any issue discussed in this questionnaire?**

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## Appendix II: Scope and Methodology

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To assess DOD's capability and capacity to accomplish the missing persons accounting mission, we analyzed relevant statutes related to DOD's missing persons accounting program, including the National Defense Authorization Act for Fiscal Year 2010<sup>1</sup> and Chapter 76 of Title 10 of the United States Code, as well as DOD directives, instructions, memoranda of agreement, standard operating procedures, and other guidance. We also interviewed officials from a wide range of DOD organizations. We reviewed proposed and funded plans to address the accounting-for goal developed by members of the accounting community to address this goal, and discussed with officials the circumstances surrounding the development of these plans. We also discussed with the different community members their different processes for requesting resources and we reviewed budgetary and other documents regarding what additional resources the community members had requested or planned to request to meet the goal, and the outcome of those resource requests. To identify the department's total spending on the missing persons accounting program, we obtained information on obligations for fiscal years 2008 through 2012 for all members of the accounting community.

We analyzed relevant statutes and DOD directives, instructions, memoranda of agreement, standard operating procedures, and other guidance and documentation to identify potential areas of duplication, unnecessary overlap, or fragmentation among the activities of the accounting community members. We interviewed the relevant officials in the accounting community to discuss the areas where these roles and responsibilities were vague or overlapping, and discussed potential benefits and drawbacks of the lack of clarity in roles and responsibilities and associated areas of overlapping responsibilities for DOD's missing persons accounting mission. We did not evaluate whether overlap would have positive or negative effects. We also discussed guidance available to accounting community members for potential operations outside of PACOM's area of responsibility, and examined the extent the community had established criteria for prioritizing potentially recoverable missing persons. We discussed and reviewed communication efforts, and determined the status of a statutory requirement to establish personnel files for all unaccounted for persons.

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<sup>1</sup>Public Law 111-84, §541 (2009).

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During the course of our review, we interviewed officials at a wide range of agencies and offices, including all members of the missing persons accounting community as well officials from top-level leadership offices and other stakeholder organizations, to obtain their perspectives on DOD's missing persons accounting efforts and the organization of the accounting community. Specifically, we interviewed officials from all of the statutory members of the missing persons accounting community, including Deputy Assistant Secretary of Defense (DASD) for Prisoner of War/Missing Personnel Affairs; Defense Prisoner of War/Missing Personnel Office (DPMO); Joint Prisoner of War/Missing in Action Accounting Command; Armed Forces DNA Identification Laboratory; Life Sciences Equipment Laboratory; the Army Casualty and Mortuary Affairs Operations Center; the Navy POW/MIA Branch; the Air Force Past Conflicts Branch; the Air Force Missing Persons Branch; and the Marine Corps Casualty Office. In addition, we interviewed officials from top-level leadership offices and other stakeholder organizations, such as the Joint Staff, the Office of the Secretary of Defense (Policy), the Office of the Secretary of Defense (Personnel and Readiness), U.S. Pacific Command, the Defense Intelligence Agency, and DOD's Office of Cost Assessment and Program Evaluation, to discuss the department's missing persons accounting efforts and the organization of DOD's missing persons accounting community. Further, we interviewed officials from several veterans and family organizations to obtain their perspectives on DOD's missing persons accounting efforts and the role these organizations play in these efforts. Specifically, we spoke with officials from the American Legion, Veterans of Foreign Wars, National League of POW/MIA Families, and Korea-Cold War Families of the Missing. We also interviewed officials at the Department of State during the review before making the decision to limit the scope to DOD because State did not have a central focal point for these efforts, and State officials did not express concerns about DOD's coordination with State on its missing persons accounting efforts.

Although we found some discrepancies in DPMO's data, we found the data to be sufficiently reliable to enumerate the numbers of unaccounted-for persons for background and illustrative purposes and to describe the estimated magnitude of missing persons who have been accounted for over the years broken out by military service, conflict, and geographic location. The numbers also relate to our discussion on DOD's efforts to establish criteria to prioritize potentially recoverable missing persons.

Furthermore, we assessed the existing organizational structure of the accounting community, by reviewing organizational charts and DOD

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directives, instructions, and other guidance. In addition, we reviewed prior assessments of the organization and members of the missing persons accounting community. To understand the extent to which alternative organizational options could help improve the accounting community, we administered a questionnaire to the accounting community member organizations and several DOD stakeholder organizations regarding their views on alternative options for organizing the accounting community. These options included maintaining the status quo, adding a board of advisors to the status quo, and integrating DPMO and JPAC under a single leadership structure with some variations on which organization should lead that structure. We conducted a pretest of the questionnaire and made appropriate changes based on the pretest. This questionnaire is reprinted in appendix I, along with a summary of the responses.

We administered the questionnaire to the universe of 17 organizations identified within the scope of this engagement, and requested one response from each respondent to serve as an organizational response. The respondents included all of the accounting community organizations: DPMO, JPAC, the Armed Forces DNA Identification Laboratory, the Life Sciences Equipment Laboratory, and the casualty and mortuary affairs offices of the military departments. In addition, we distributed the questionnaire to several DOD stakeholder organizations, including the Defense Intelligence Agency (Stony Beach), JPAC's Central Identification Laboratory, USD Policy, USD Personnel and Readiness, the Joint Chiefs of Staff, Armed Forces Medical Examiner, U.S. Pacific Command, U.S. European Command, and DOD's Office of Cost Assessment and Program Evaluation. We selected these organizations based on their involvement in the missing persons accounting mission. We administered the questionnaires via e-mail. We received a total of 14 responses out of the 17 questionnaires distributed, and followed up with all of the non-respondents.<sup>2</sup> All of the accounting community organizations submitted survey responses. We qualitatively analyzed the open-ended responses and quantitatively analyzed the closed-ended responses from the questionnaires to identify trends in responses and gain insight into the accounting community organizations' and DOD stakeholders' views on the issues identified in the questionnaire.

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<sup>2</sup>The Defense Intelligence Agency and DOD's Office of Cost Assessment and Program Evaluation did not provide responses to our questionnaire. In addition, JPAC officials told us that their response reflected input from JPAC's Central Identification Laboratory.

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The survey used was not a sample survey in that it included the universe of respondents. Therefore, the survey has no sampling errors. However, the practical difficulties of conducting any survey may introduce other types of errors, commonly referred to as nonsampling errors. For example, differences in how a particular question is interpreted, the sources of information available to respondents, or the types of people who do not respond can introduce unwanted variability into the survey results. We included steps in the development of the survey, the data collection, and the data analysis to minimize these nonsampling errors and help ensure the accuracy of the answers that were obtained. For example, a social science survey specialist designed the questionnaire, in collaboration with GAO staff with subject matter expertise. The survey asked a combination of questions that allowed for both open-ended and close-ended responses. We pretested the content and format of the questionnaire. During the pretests, we asked questions to determine whether (1) the survey questions were clear, (2) the terms we used were precise, (3) the questionnaire did not place an undue burden on the respondents, and (4) the questions were unbiased. We received input on the survey and made changes to the content and format of the final questionnaire based on our pretest results.

The questionnaire was also reviewed by an independent GAO survey specialist. Data analysis was conducted by a GAO data analyst working directly with GAO staff with subject matter expertise. A second independent analyst checked all of the computer programs for accuracy. The survey was conducted using self-administered electronic questionnaires. All data were double-keyed during the data-entry process, and GAO staff verified a sample of the resulting data to ensure accuracy.

We compared the results of our analyses to several practices we have identified in prior work that can benefit collaborating agencies, including (1) having overarching plans to align activities and resources; (2) clearly defining roles and responsibilities; (3) articulating agreements in formal documents; (4) communicating frequently; and (5) having a single-designated leader.<sup>3</sup>

We conducted this performance audit from June 2012 through June 2013 in accordance with generally accepted government auditing standards.

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<sup>3</sup>[GAO-12-1022](#); [GAO-09-904SP](#); [GAO-06-15](#).

Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Appendix III: Noninteractive Graphic and Text for Figure 1



Sources: GAO analysis of DOD information (text); DOD (photographs).

***Missing persons:*** Defense POW/Missing Personnel Office (DPMO) is responsible for maintaining the lists of missing persons. Service casualty offices serve as the primary point of contact for families and brief them on case status and developments through regularly scheduled updates, annual government briefings, and as requested.

***Research and analysis:*** DPMO and the Joint POW/MIA Accounting Command (JPAC) conduct archival and other research about loss incidents to develop background information and other details for missing persons cases from past conflicts.

***Investigation:*** If a case is determined to be sufficient after the research and analysis phase, DPMO and JPAC conduct investigations to locate and correlate information to a specific geographic location using case-specific experts such as historians and case analysts.

***Remains recovery:*** If it is determined that a sufficient correlation exists between the investigated case and the geographic location, the recovery mission to locate and excavate a crash or burial site and gather all remains and artifacts for analysis begins. JPAC's Central Identification Laboratory conducts remains recovery operations. The recovery team typically includes anthropologists, archaeologists, life support investigators, and photographers. Remains recovery can also occur through unilateral turnover by foreign countries and through disinterment of unknown remains in U.S. national cemeteries.

***Identification:*** JPAC's Central Identification Laboratory analyzes skeletal and dental remains and analyzes materiel evidence, and life support equipment. DNA samples are sent to the Armed Forces DNA Identification Laboratory for analysis. The Life Sciences Equipment Laboratory is sometimes consulted to assist with analysis of aircraft wreckage and life support equipment.

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*Family acceptance:* Service casualty or mortuary affairs office personnel notify the primary next of kin of an identification and present the case information to the primary next of kin to gain the family's acceptance of the identification. They also assist families with funeral arrangements

*Accounting:* Upon receipt of the casualty report from the service casualty office, DPMO removes name of identified person from list of missing persons and issues press release.

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# Appendix IV: Noninteractive Graphic and Text for Figure 4

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## The Accounting Community

### Secretary of Defense

**Under Secretary of Defense (Policy)** is responsible for developing, coordinating, and overseeing the implementation of DOD policy to account for personnel unaccounted for as a result of hostile acts.

**Deputy Assistant Secretary of Defense (DASD)** for Prisoner of War/Missing Personnel Affairs is responsible for, among other things, exercising policy, control, and oversight for the entire process of accounting for missing persons; monitoring and advocating for program funding requirements and resources for the mission; and leading and coordinating related communications efforts, such as the public outreach program.

**Defense POW/Missing Personnel Office (DPMO)** was established within DOD in 1993 to provide centralized management of POW/MIA affairs in order to enhance the efficiency, effectiveness, and responsiveness of DOD's efforts in addressing these issues. DPMO's mission is to lead the national effort to account for personnel, including members of the armed forces on active duty, DOD civilian employees, or employees of a DOD contractor, missing as a result of hostile action, and establishes the conditions necessary to recover those who become isolated during operations. DPMO is responsible for, among other things, overseeing archival research and standardizing procedures for methodology and prioritization; rendering final analytic judgments as to what constitutes fullest possible accounting for each case by identifying possibilities for future action , or determining when no further pursuit is possible; and defining, maintaining and enumerating accounting lists. The DPMO Director is responsible for overseeing the execution of DPMO's mission and duties. In addition, the DASD for Prisoner of War/Missing Personnel Affairs serves as the DPMO director and reports to the Under Secretary of Defense-Policy in that capacity as well.

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**Department of the Army** The Secretary of the Army serves as the Executive Agent for mortuary affairs for the Department of Defense.

**U.S. Army Human Resources Command**

**Casualty and Mortuary Affairs Operations Center** serves as the primary liaison for families concerning personnel recovery and accounting. Officials from this office also assist families and help explain the methods used to account for their missing loved ones. Additional activities include gathering family DNA reference samples and coordinating responses to family inquiries and concerns and maintaining family contact information.

**Army Surgeon General**

**Armed Forces Medical Examiner System**

**DOD DNA Registry**

**Armed Forces DNA Identification Laboratory** conducts DNA analyses of remains of missing persons from past military conflicts for the Joint POW/MIA Accounting Command and its laboratory component, the Central Identification Laboratory, and maintains the past conflict accounting family reference sample database, to include processing of all DNA references.

**Department of the Air Force**

**Air Force Materiel Command**

**Air Force Life Cycle Management Center**

**Agile Combat Support Directorate**

**Aircrew Performance Branch**

**The Life Sciences Equipment Laboratory** provides technical and analytical support to the accounting community, and is primarily tasked by the Joint POW/MIA Accounting Command's

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Central Identification Laboratory to analyze and identify life science equipment-related artifacts that have been recovered and may potentially be related to missing persons cases.

**Air Force Personnel Center**

**Casualty Matters Division**

**Air Force Missing Persons Branch** serves as liaison for families concerning personnel recovery and accounting, particularly relating to primary next of kin issues.

**Mortuary Affairs Division**

**Past Conflicts Branch** serves as liaison for families concerning personnel recovery and accounting, particularly for issues relating to the “person authorized to direct disposition,” and to mortuary affairs. Additional responsibilities include gathering family DNA reference samples.

**Department of the Navy**

**The Navy**

**U.S. Navy Personnel Command**

**Navy POW/MIA Branch** serves as the primary liaison for families concerning personnel recovery and accounting. Officials from this office also assist families and help explain the methods used to account for their missing loved ones. Additional responsibilities include gathering family DNA reference samples and coordinating responses to family inquiries and concerns and maintaining family contact information.

**The Marine Corps**

**Manpower and Reserve Affairs**

**Marine and Family Programs Division**

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**Marine Corps Service Casualty Office** serves as the primary liaison for families concerning personnel recovery and accounting. Officials from this office also assist families and help explain the methods used to account for their missing loved ones. Additional responsibilities include gathering family DNA reference samples and coordinating responses to family inquiries and concerns and maintaining family contact information.

**Joint Chiefs of Staff** is responsible for monitoring program funding requirements and resources for the execution of the personnel accounting mission, and for supporting joint manning requirements for joint accounting organizations in coordination with the PACOM.

**U.S. Pacific Command (PACOM)**

**Joint POW/MIA Accounting Command (JPAC)** is responsible for conducting operations in support of achieving the missing persons accounting mission. In 2003 JPAC was established as a Joint Command by the merger of the Joint Task Force-Full Accounting and Central Identification Laboratory – Hawaii in order to achieve unity of command, permanence of operational elements, and efficiency and effectiveness in the use of DOD's resources, as well as to strengthen the command and control of military forces in achieving the fullest possible accounting. JPAC's functions include analysis, archival research, investigations, recoveries, repatriations, identifications, and reporting.

**Central Identification Laboratory (CIL)** is the laboratory component of the Joint POW/MIA Accounting Command.

**Under Secretary of Defense for Intelligence** coordinates with other non-DOD intelligence organizations and agencies and appropriate DOD agencies as necessary to promote intelligence information-sharing and to support missing persons accounting operations.

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**Under Secretary of Defense for Personnel and Readiness**

**Military Community and Family Policy**

**Casualty, Mortuary Affairs and Military Funeral**

**Honors** coordinates casualty matters among the military services, other federal agencies, non-profit organizations, and family support groups. In addition, this organization also provides policy guidance to the military services and other agencies on casualty reporting, recording, notification, and legislation affecting casualty matters and develops issuances on mortuary affairs. Additionally, this organization develops policy requiring personnel recovery in DOD component education and training programs.

# Appendix V: Comments from the Department of Defense

  
DEPARTMENT OF DEFENSE  
UNITED STATES OF AMERICA  
  
POLICY

UNDER SECRETARY OF DEFENSE  
2000 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-2000

JUL 8 2013

Ms. Brenda S. Farrell  
Director, Defense Capabilities and Management  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Ms. Farrell:

I appreciate the careful review the GAO conducted of the Department's efforts to account for personnel missing from past conflicts. I agree that the Department needs to examine options to unify the personnel accounting community's fragmented organizational structure, and I concur in the GAO's recommendation that the Department clarify the roles and responsibilities of members of the accounting community. Further, as the GAO recommends, the Department will finalize its community-wide plan to develop increased capability and capacity to account for missing persons, establish criteria that can be used to prioritize efforts to recover missing persons, establish a mechanism for community-wide communications, and develop personnel files for all unaccounted-for persons. I also agree with the need to formalize communication procedures for the organizations identified by the GAO and to establish authorities for relevant organizations to operate across combatant commands. I believe, however, that the best mechanism to achieve the latter is through procedures available to the Chairman of the Joint Chiefs of Staff and the Joint Staff, rather than using memorandums of agreement, as recommended by GAO.

The Department of Defense (DoD) formal response to the GAO Draft report, GAO-13-619, "DOD's POW/MIA MISSION: Senior Leadership Attention Needed to Resolve Longstanding Challenges in Accounting for Missing Persons from Past Conflicts," dated May 31, 2013 (GAO Code 351744), is enclosed. Should you have any questions or other matters to resolve, the primary action officer for this response is COL John A. Potts at 703-699-1101/02/1141 or e-mail john.potts@osd.mil.

Sincerely,

  
James N. Miller

Enclosure:  
As stated



**GAO DRAFT REPORT DATED MAY 31, 2013  
GAO-13-619 (GAO CODE 351744)**

**“DOD POW/MIA MISSION: SENIOR LEADERSHIP ATTENTION NEEDED TO  
RESOLVE LONGSTANDING CHALLENGES IN ACCOUNTING FOR MISSING  
PERSONS FROM PAST CONFLICTS”**

**DEPARTMENT OF DEFENSE (DoD) COMMENTS  
TO THE GAO RECOMMENDATIONS**

**RECOMMENDATION 1:** The GAO recommends that the Secretary of Defense help to unify the accounting community's fragmented organizational structure by examining options for reorganizing the accounting community, and as part of that examination, consider organizational options that provide a more centralized chain of command over the accounting community's mission.

**DoD RESPONSE 1:** Concur. The Department of Defense will consider options for reorganizing the accounting community, ranging from maintaining the status quo to consolidation of the Defense Prisoner of War/Missing Personnel Office (DPMO) and the U.S. Pacific Command (USPACOM) Joint POW/MIA Accounting Command (JPAC). The Department will also examine whether the U.S. Air Force Life Sciences Equipment Laboratory (LSEL) might also be included in this consolidation. Other members of the community, including the Armed Forces DNA Identification Laboratory (AFDIL) and the service casualty and mortuary affairs offices, support other missions as well as support past conflict accounting efforts and should remain as currently organized. The consolidated organization could be placed under the Office of the Secretary of Defense (OSD) or under a non-geographic combatant command to facilitate its worldwide mission and avoid competition for resources with a geographic combatant command's war-fighting priorities.

**RECOMMENDATION 2:** The GAO recommends that the Secretary of Defense clarify the specific roles and responsibilities of the accounting community members to help minimize unnecessary overlap and disagreement among community members by directing the Office of the Under Secretary of Defense (Policy) to revise DoD Directive 2310.07E and finalize and issue the new related DoD instruction to supplement this directive. Clarification of roles and responsibilities should be made, particularly with respect to the following four functions: equipment and artifact identification and analysis; research and analysis; investigations; and family outreach and external communications.

**DoD RESPONSE 2:** Concur. An updated version of DoD Directive 2310.07E is currently in formal coordination, and a new, related DoD Instruction is undergoing informal coordination in the Department. Both will clarify specific roles and responsibilities of the accounting community members to help minimize unnecessary overlap and disagreement regarding equipment and artifact identification and analysis, research and analysis, investigations, and family outreach and external

communications. The draft instruction was amended to include clarified guidance in areas identified by the GAO.

**RECOMMENDATION 3:** The GAO recommends that the Secretary of Defense clarify the specific roles and responsibilities of the accounting community members to help minimize unnecessary overlap and disagreement among community members by directing the Secretary of the Air Force and directing the Commander, USPACOM, or the appropriate departmental entity in light of any reorganization, to negotiate a new memorandum of agreement (MOA) between the Life Sciences Equipment Laboratory and JPAC. The memorandum should specify which conflicts' artifacts that JPAC should send to Life Sciences Equipment Laboratory for analysis, the type of artifacts sent, and the priorities according to which the Life Sciences Equipment Laboratory should analyze resolved cases.

**DoD RESPONSE 3:** Concur. The Secretary of the Air Force and the Commander, USPACOM, or the appropriate departmental entity in light of any reorganization, will negotiate a new MOA between LSEL and JPAC. The MOA will specify the artifacts that JPAC should send to LSEL for analysis, the type of artifacts sent, and the priorities LSEL should use when analyzing resolved cases, consistent with guidance in DoD Directive 2310.07 and the new, implementing DoD Instruction. In addition, DPMO is working with the Defense Forensic Enterprise to ensure the Department maximizes LSEL's capability and capacity.

**RECOMMENDATION 4:** The GAO recommends that the Secretary of Defense, to develop the capability and capacity to account for missing persons more efficiently and effectively, direct the Office of the Under Secretary of Defense (Policy), or the appropriate departmental entity in light of any reorganization, to finalize the communitywide plan to develop the increased capability and capacity required by statute, with the support and participation of all community members. The initiatives and resources of all members of the accounting community should be integrated within the communitywide plan, including changes in planned operations and the extent to which disinterments will be performed.

**DoD RESPONSE 4:** Concur. The communitywide plan is currently in formal coordination in the Department. It focuses on development of increased capability and capacity required in U. S. Code, Title 10, section 1509, including planned operations. The plan provides that the level of effort for disinterments will supplement and not replace field operations. The plan also notes that sequestration may affect the degree to which DoD can fully resource increased capability and capacity.

**RECOMMENDATION 5:** The GAO recommends that the Secretary of Defense, in order to develop the capability and capacity to account for missing persons more efficiently and effectively, direct the Office of the Under Secretary of Defense (Policy), or the appropriate departmental entity in light of any reorganization, to establish criteria that can be used to prioritize the recovery

effort for missing persons cases to reflect feasibility of recovery, in order to allocate resources and prioritize the department's efforts to account for missing persons more efficiently and effectively.

**DoD RESPONSE 5:** Concur. The accounting community is currently categorizing its missing person cases to reflect feasibility of recovery to support prioritization of recovery efforts. The draft DoD Instruction mentioned in the responses to Recommendations 2 and 3 will capture this requirement.

**RECOMMENDATION 6:** The GAO recommends that the Secretary of Defense, in order to develop the capability and capacity to account for missing persons more efficiently and effectively, direct the Office of the Under Secretary of Defense (Policy), or the appropriate departmental entity in light of any reorganization, to establish a mechanism for communitywide communication to help sustain the positive gains that have recently been made with respect to communication.

**DoD RESPONSE 6:** Concur. The accounting community recognized this as a deficiency prior to receiving this report. To help address communication gaps and inefficiencies, the community is holding monthly video teleconferences (VTCs) and reinforcing the need for regular staff interaction at all levels. These mechanisms will be reflected in a DoD Instruction currently in draft to ensure recent gains with respect to communication are not lost due to a change of leadership or staff. Additionally, the Department is exploring other mechanisms, including measures of performance, to institutionalize effective communications.

**RECOMMENDATION 7:** The GAO recommends that the Secretary of Defense, in order to develop the capability and capacity to account for missing persons more efficiently and effectively, direct the Office of the Under Secretary of Defense (Policy), or the appropriate departmental entity in light of any reorganization, to formalize the communication procedures for the JPAC Central Identification Laboratory to provide the service casualty offices with the advance notification of pending identifications, in order to formalize improved communications with the service casualty office that can expedite families' notification of identifications.

**DoD RESPONSE 7:** Concur. The previously mentioned draft DoD Instruction incorporates a requirement for JPAC to notify service casualty offices of pending identifications.

**RECOMMENDATION 8:** The GAO recommends that the Secretary of Defense, in order to develop the capability and capacity to account for missing persons more efficiently and effectively, direct the Office of the Under Secretary of Defense (Policy), or the appropriate departmental entity in light of any reorganization, to ensure that DPMO, in coordination with all members of the accounting community, develop personnel files for all unaccounted for persons as required by statute, in order to help avoid potential overlap or unnecessary duplication of effort and to ensure better communication among community members with respect to missing persons cases.

**DoD RESPONSE 8:** Concur. Personnel files already exist for all conflicts except World War II, and DPMO has entered into a contract to digitize records for that conflict, so they can be made

accessible to all accounting organizations. DPMO, Army, and JPAC have all contributed resources for this initiative, which should be completed by the end of fiscal year 2015, subject to the availability of funds. These digitized personnel records will form the foundation of World War II personnel files.

**RECOMMENDATION 9:** The GAO recommends that the Secretary of Defense, in order to help avert unexpected operational or diplomatic issues that might hinder missing persons operations, direct the Commander, USPACOM, and Commander, JPAC, or the appropriate department entities in light of any reorganization, to develop memoranda of agreement with the other combatant commands in whose area of responsibility JPAC is likely to operate.

**DoD RESPONSE 9:** Partially Concur. The Department concurs that there is a need for a formal mechanism to ensure DPMO and JPAC have the appropriate authorities to operate across combatant commands. The best mechanism or overarching document, however, may not be a MOA. In fact, the current and future DoDD 2310.07, at Paragraph 5.12.1, directs CJCS to implement this directive operationally. DPMO will support action by the Joint Staff to carry out that direction.

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# Appendix VI: GAO Contact and Staff Acknowledgments

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## GAO Contact

Brenda S. Farrell, (202) 512-3604 or [farrellb@gao.gov](mailto:farrellb@gao.gov)

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## Staff Acknowledgments

In addition to the contact named above, Margaret Best (Assistant Director), Renee Brown, Terry Richardson, Leigh Ann Sennette, Amie Steele, Cheryl Weissman, Allen Westheimer, and Michael Willems made major contributions to this report.

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